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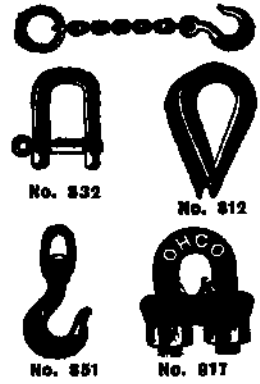

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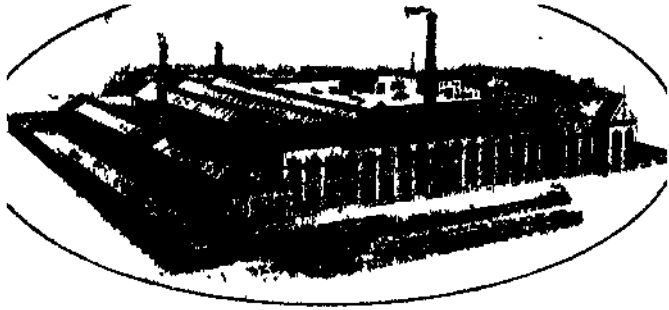

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Der den Stadtnamen angefügte ✱ (Stern) deutet an, dass unter den betreffenden Orten Sondereintragungen von Firmen zu finden sind, die besonders Interesse für Anknüpfung neuer Geschäftsbeziehungen haben. Dieser Umstand ergibt sich aus der Tatsache, dass die Firmennamen in hervorgehobenem Druck erscheinen, während wir bekanntlich sonst sämtliche Welthandelsfirmen nur in einfachem Druck verzeichnen.

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*London 1741
*Provinces 881

Washing Machine Mfrs.—See also Domestic Machinery Manufacturers; also Laundry Machinery Manufacturers:—
London 1544
Provinces 851
Auckland 2140
Hamilton 1994
Hull 2131
Hamilton (Ontario) 2004
Ottawa 2021
Sydney 2078
Toronto 2042
Winnipeg 2050

Washing Powder Mfrs.
Auckland 2141
Toronto 2042

Washing Square Mfrs.:—
London 1541
Provinces 851

Waste Manufacturers—See Cotton Waste Manufacturers; Engine Waste Manufacturers; also Wool Waste Merchants

Waste Material Merchants (Trade & Manufr.):—
*Provinces 861
Ireland 1760

Waste Paper Merchants:—
*London 1544
*Provinces 851
Ireland 1760
Montreal 2019
Toronto 2042

Waste Rubber Merchants—See Rubber Waste Mchts.

Watch Importers:—
*London 1541
Provinces 851
Ireland 1759
Adelaide 1791
Bathurst 1808
Bendigo 2085
Brisbane 2120
Bourke 2126
Casterton 2088
Castlemaine 2086
Cessnock 2068
Deniliquin 2086
Dubbo 2126
Dunolly 2086
Gawler 2141
Geraldton 1901
Grafton 2068
Grenfell 2126
Hexham 2068
Inverburrie 2088
Latrobe 2128
Launceston 2129
Mackay 2123
Maryborough (Queensland) 2123
Melbourne 2104
Newcastle (N.S.W.) 2069
Orange 2063
Perth 2137
Port Adelaide 2115
Queanbeyan 2129
Ballarat 1808
Sale 2128
Sandy 2088
Sydney 2077
Tamworth 2063
Toronto 2042
Wellington 2165
Wellington (N. Z.) 2166
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Wellington (N. Z.) 2166

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Wireless Manufrs.:—
London 1548
*Provinces 866

Windmill Manufrs.:—
London 1548
Provinces 866
Nowra 2082
St. Peter's, see Sydney 2078
Shepparton 2107

Window Blind Manfrs.—
See also Blind (Spring Roller) Makers also Window Shade Mfrs.:—
*London 1548
*Provinces 866
Ireland 1760
Annandale, see Sydney 2077
Bendigo 2085
Brisbane 2120
Dunedin 2162
Glebe, see Sydney .. 2077
Launceston 2129
Melbourne 2104
Perth 2137
Rockhampton 2124
Sydney 2077
Toowoomba 2142

Window Blind Manufacturers —Outside Sun:—
Provinces 866

Window Blind Ladder Webs:—
*Provinces 866

Window Blind Material Manufacturers:—
London 1548
Provinces 866

Window Blind Spring Roller Manufactrs:—
London 1548
Provinces 866

Window Fittings Makers
See Shop Window & Show Case Fittings Makers

Window Frame Mnfrs.—
See also Sash Door & Blind Manufacturers:—
London 1548
*Provinces 866
Ireland 1760

Window Frame (Steel) Mfrs:
Cape Town 1945
Durban 1949
Johannesburg 1958
Melbourne 2101
North Fitzroy, see Melbourne 2105
Port Elizabeth 1966
Richmond, see Melbourne 2105
Wellington (N. Z.) 2106

Window Glass Manufrs
See also Glass Manfrs.; also Plate Glass Mfrs.:—
London 1548
Provinces 866

Window Glass Mers.—Wire:
London 1548
Provinces 866
Ireland 1760

Window Sash Line Mnfrs.:—
*London 1548

Window Shade Manfrs.—
See also Window Blind Manufacturers:—
Lachine 2007
Montreal 2019
Vancouver 2045

Wine Agents—See Agents—Wine & Spirit

Wine Exporters:—
Haifa 1913
Jerusalem 1916
Limassol 1891
Nicosia 1892
Petah-Tikvah 1915

Wine Fittings Manufrs.:—
London 1548

Wine Growers—See also Wine Shippers:—
Albury 2056
Allandale 2056
Angaston 2113
Auckland 2146
Bundaberg 1904
Clare 2115
Corowa 2084
Echuca 2057
Fort William 2101
Great Western 2089
Guildford 2125
Hastings (N.Z.) 2154
Irvinal 2060
Maitland West 2061
Melbourne 2104
Midland Junction 2124
Napier 2147
Niagara Falls 2021
Oakville 2021
*Pearl 1903
Pokolbin 2063
Richon-le-Sion 1915
Rutherglen 2108
St. Catharines 2029
Sandwich 2031
South Melbourne, see Melbourne 2104
*Sydney 2077
Tandya 2157
Victoria 2045
Walkerville 2046
Wellington (Cape Colony) 1972
Winnipeg 2050

Wine Growers—Champagne:
*London 1548

Wine Growers—Claret:—
London 1548

Wine Growers—General:—
London 1548

Wine (Sacramental) Mers:—
Ireland 1750

Wine & Spirit Brokers—See Brokers—Wine & Spirit

Wine & Spirit Mers.—Importing:—
Agra 1789
Ajmer 1791
Allahabad 1791
Bangalore 1795
Bombay 1796
Bombay 1797
*Bombay 1819
Calcutta 1821
Calicut 1822
Cawnpore 1823
Cochin 1825
Coimbatore 1825
*Colombo 1862
Dehra Dun 1829
Delhi 1829
Delhi (New) 18 9
Etah 1830
Etawah 1830
Ghazipur 1831
Gujranwala 1831
Hatton 1833
Hazaribagh 1833
Hyderabad (Sind) .. 1834
Ipoh 1868
Jubbulpore 1838
*Karachi 1839
Karaila 1836
Klang 1869
Kingsbury 1900
Kuala Lumpur 1911
Lahore 1842
Lamara 1891
Lucknow 1844
Lyallpur 1861
*Madras 1849
Madura 1850
Mainpuri 1851
Mandalay 1851
Mandapam 1851
Mombasa 1921
Multan 1852
Muzaffarpur 1853
Mysore State 1853
Nairobi 1921
Penang 1899
Peshawar 1858
Poona 1857
Port Louis 1927
Quetta 1857
Raichur 1867
Rajkot 1868
*Rangoon 1871
Rawal Pindi 1859
Sialkot 1861
Singapore 1906
Sukkur 1862
Sylhet 1863
Taiping 1909
Taiping, see Darvoe 1856
Trichinopoly 1865

Wine & Spirit Merchants—Wholesale—See also Brandy Merchants; British Wine Makers; Brokers—Wine & Spirit; Wine Growers; also Wine Shippers:—
*London 1549
*Provinces 867
Ireland 1760
Isle of Man 1780
Adelaide 2112
Allandale 2057
Ararat 2083
Auckland 2146
Bendigo 2085
Bundaberg 1904
Burnie 2088
Cape Town 1945
Carnarvon 1947
Cathcart 1948
Chatham 1949
Chelmsford 1950
Cradock 1951
Dundee 1952
Durban 1953
East London 1960
Fauresmith 1962
Fraserburg 1962
Gladstone 1963
Grahamstown 1963
Great Inagua 1979
Hamilton 1975
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*Hobart 2128
Hong Kong (Victoria) 1981
Invercargill 2155
Jaffa 1914
Johannesburg 1958
Jordaat 1965
Kimberley 1969
King William's Town 1969
Kleinkopje 1970
Kokstad 1969
Kuruneguru 2084
Kurunegala 1887
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Mafikeng 1961
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Malmesbury 1961
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*Maryborough (Queensland) 2123
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*Melbourne 2101
Middelburg (Transvaal) 1963
Moradabad 1858
Napier 2157
Nassau 1979
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Newcastle 2062
Newcastle (Natal) .. 1965
North Melbourne, see Melbourne 2104
Nuriootpa 2111
Paarl 1965
Paris 2063
Parramatta, see Sydney 2077
*Perth 2137
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Portland (Victoria) .. 2105
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*Rockhampton 2124
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Savanna-la-Mar 1982
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See also Wine Growers:—
London 1550

Wine Shippers—Champagne
—See also Wine Growers —Champagne:—
London 1550
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Wine Shippers—Claret—See also Wine Growers:—
*London 1550

Wine Shippers—General—See also Wine Growers:—
*London 1550
*Provinces 869

Wine Shippers—Hock & Moselle:—
*London 1550

Wine Shippers—Italian Red:
London 1550

Wine Shippers — Port — See also Wine Growers:—
*London 1550
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Wine Shippers—Sherry:—
*London 1550

Wine Shippers—South African:—
*London 1550

Wine Shippers—Spanish Red:
London 1550

Wine & Spirit Coloring Mfrs.—See Caddies & Wine & Spirit Coloring Makers

Wires for Printers, Engravers &c.:—
*London 1550
Provinces 870

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Winnipeg 2048

Wire Box Strapping Manufrs.:
West Melbourne, see Melbourne 2105

Wire Cloth Manufacturers:—
London 1550
*Provinces 870
Montreal 2019
Ottawa 2038
St. Catharines 2029
Three Rivers 2035

Wire Drawers & Manufrs.—
See also Brass & Copper Wire Mfrs.; Electric Cable Mfrs.; Electric Wire Mfrs.; also Telegraph Wire Manufrs.:—
*London 1550
*Provinces 870
Adelaide 2115
Durban 1949
Gananoque 2001
Germiston 1951
Guelph 2002
Montreal 2019
Newcastle 2062
Niagara Falls 2021
Perth 2137
Toronto 2042
Vereeniging 1971
Wolverhampton 2046

Wire Drawers' Plate Mfrs.:
London 1550
Provinces 870

Wire Fence Manufrs.—See also Barb Fencing Mfrs.; also Fence Mfrs.; also Iron Fence & Hurdle Manufacturers:—
*London 1550
*Provinces 870
Ireland 1761
Adelaide 2111
Bendigo 1903
Hamilton (Ontario) .. 2004
Longueuil 2009
Moncton 2011
Rockhampton 2124
Perals 2032
Townsville 2125

Wire Fencing Machines:—
London 1550

Wire Gauze Manufrs.:—
London 1551
*Provinces 870
*Sydney 2077

Wire Goods Manufactrs:
Hamilton (Ontario) .. 2001
Montreal 2019
Watford 2016

Wire Mfg. Machinery:—
*London 1551
*Provinces 870

Wire Mat Manufacturers:—
Provinces 870

Wire Mattress Manufrs.:
See also Bed & Mattress Manufrs.; also Mattress Manufrs.; also Spring Mattress Manufrs.:—
*London 1551
*Provinces 870
Ireland 1761
Adelaide 2117
Brisbane 2121
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Sydney 2077

Wire Nail Makers—See also Nail Manufrs.:—
*London ..... 1550 & 1551
Provinces ..... 868 & 871
Shepton 1906

Wire Nail Making Machinery:
London 1551
Provinces 871

Wire Netting Manufrs:
*London 1551
*Provinces 871
Auckland 2146
Calcutta 1823
Geelong 2088
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Wire Netting & Wire Weaving Machinery Manufrs.:—
Provinces 871

Wire Rings, Oges & Shapes:
*London 1551
*Provinces 871

Wire Rope Manufactrs.:—
London 1551
Provinces 871

Wire Rope Manufrs.—See also Aerial Ropeway Manufrs.; also Steel Hawser Mfrs
*London 1551
*Provinces 871
*Auckland 2146
Calcutta 1823
Germiston 1951
Johannesburg 1958
Lachine 2007
Montreal 2019
Sydney 2077

Wire Rope Merchants & Importers:—
Calcutta 1822

Wire Rope Machinery Makers:—
*Provinces 871

Wire Saw Tooth Manufrs.:—
*Provinces 871

Wire Straightening & Cutting Machinery Mfrs.:
*Provinces 871

Wire Strand Manufrs.:—
Provinces 871

Wire Tying Machine Mfrs:
Cape Town 1946
Hamilton (Ontario) .. 2001
Sydney 2077

Wire Workers—See also Sieve & Screen Manufrs.:—
*London 1551
*Provinces 871
Ireland 1871
Alexandria, see Sydney 2077
Dundee 2065
Hindmarsh 2129
Christchurch 2160
Dunedin 2162
Fitzroy, see Melbourne 2104
Melbourne 2104
Richmond, see Melbourne 2104
St. Boniface 2050
Toronto 2042
Waverley, see Sydney 2077

Wire Working Machinery (Automatic) Manufrs:—
*Provinces 872

Wireless Apparatus Mfrs.:
*London 1551
*Provinces 872
Ireland 1761
Hillsborough 1940
Sheffield 1130

Wireless Cabinet Makers:—
*London 1551
Provinces 872
Ireland 1761

Wireless Component Parts & Accessories Manufrs.:—
*London 1551
*Provinces 872
Bombay 1810
Calcutta 1822

Wireless Condenser Mfrs.:—
London 1552

Wireless Headphone Mfrs.:—
Provinces 872

Wireless Instrument Makers:
London 1552
Provinces 872

Wireless Loud Speaker Mfrs.:
London 1552
Provinces 872
Sydney 2078

Wireless Masts & Accessories Manufrs.:—
Provinces 872

Wireless Receiving Set Mfrs.:
*London 1552
*Provinces 872
Ireland 1761

Wireless Supplies Dealers—Wholesale:—
*London 1552
*Provinces 872
Ireland 1761
*Bombay 1810
*Colombo 1848
Rangoon 1871
Valletta 1784

Wireless Supplies Importrs.:
Bombay 1810
Calcutta 1822
Colombo 1853
Delhi 1828
Madras 1849
Malacca 1897
Patna 1855
*Penang 1899
Seremban 1907
Singapore 1906

Wireless Telegraph Companies—See Telegraph & Cable Companies

Wireless Telegraph Specialty Manfrs.:—
*Sydney 2077

Wireless Valve Manufrs.:—
*London 1552
Provinces 872
Ireland 1761

Wolfram Ore Exporters:—
Rangoon 1871

Wolfram Ore Merchants:—
London 1552
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*Provinces 873

Wood Block Flooring Mfrs.:
*London 1552
*Provinces 873
North Fitzroy, see Melbourne 2105

Wood Block Flooring (Compositions for Laying):—
London 1552

Wood Box Board Mfrs.—See Box Board (Wood) Mfrs

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STATES OF THE COMMONWEALTH OF AUSTRALIA.

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TASMANIA—Governor, Lieutenant-Governor, Hon. Sir Herbert Nicholls, K.C.M.G.

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West Indian.

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BRITISH GUIANA—Governor & Commander-in-Chief, Sir Edward Denham Bennett, K.C.M.G., K.B.E.; Colonial Secretary, C. Douglas Jones, O.B.E.

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BARBADOS—Governor & Commander-in-Chief, Harry Scott Newlands; Colonial Secretary, G. D. Owen.

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SAINT LUCIA—Administrator, C. B. Booth, O.B.E.

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SAINT CHRISTOPHER & NEVIS—Administrator, D. H. Stewart, O.B.E.

DOMINICA—Administrator, W. A. Fearing, O.B.E.

MONTSERRAT—Commissioner, H. H. Rutland, O.B.E.

VIRGIN ISLANDS—Commissioner, J. C. Clayton, O.B.E.

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African.

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SWAZILAND PROTECTORATE—Resident Commissioner, J. Ashworth Dickson, C.M.G., M.C.

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SAINT HELENA—Governor & Commander-in-Chief, Sir Stewart Spencer Davis, C.M.G.

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SOMALILAND PROTECTORATE—Commissioner, M. Arthur Drummond; Treasurer, M. D. O.

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Mediterranean.

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MALTA—Governor & Commander-in-Chief, General Sir Harold Alexander, K.C.B., C.B., D.S.O.; Lieutenant-Governor, Colonel Sir Harry Gilchrist Scott; Secretary, Colonel Sir Harry Gilchrist Scott.

CYPRUS—Governor & Commander-in-Chief, Sir Richard Edward Catling, K.C.M.G.; Colonial Secretary, Hugh Hughes Boden, C.M.G.

Eastern.

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MALAYA—Governor & Commander-in-Chief, Sir Henry Lucian Mallalieu, K.C.M.G.; Chief Secretary, Sir Eric Thirkell-White, K.C.M.G.; Colonial Secretary, Sir Harry Gilchrist Scott, K.B.E., C.M.G.

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BRITISH BORNEO—Governor, Sir Charles Arthur Mansfield Mitchell, K.C.M.G.; Colonial Secretary, Sir Ian Scott, K.B.E., C.M.G.

FEDERATED MALAY STATES—Governor & Commander-in-Chief, Sir Shenton Thomas, K.C.M.G.; Chief Secretary, Sir Eric Thirkell-White, K.C.M.G.; Colonial Secretary, Sir Harry Gilchrist Scott, K.B.E., C.M.G.

UNFEDERATED MALAY STATES—Governor & Commander-in-Chief, also High Commissioner for the Protected States in the Malay Peninsula, Sir Shenton Thomas, K.C.M.G.; Resident, Sir Eric Thirkell-White, K.C.M.G.; Resident, Sir Ian Scott, K.B.E., C.M.G.; Colonial Secretary, Sir Harry Gilchrist Scott, K.B.E., C.M.G.

Miscellaneous.

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IRAQ (MANDATED TERRITORY)—High Commissioner, Kingsmill Charles Humphrys, C.M.G.

HIGH COMMISSIONERS & AGENTS GENERAL IN LONDON

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ONTARIO—William C. Noxon, agent-general, 163 & 164 Strand, W.C.2.

QUEBEC—Hon. L. J. Louiseau, agent-general, 1, Lockspur st., S.W.1.

BRITISH COLUMBIA—Frederick Parker Burden, agent-general, British Columbia House, 1 & 3 Regent street, S.W.1.

PRINCE EDWARD ISLAND—, agent-general.

NEWFOUNDLAND, DOMINION OF—High Commissioner, 38 Victoria st., S.W.1.

COMMONWEALTH OF AUSTRALIA—Rt. Hon. Stanley Melbourne Bruce, C.H., M.C., resident minister; H. A. Collins, C.M.G., official secretary & financial adviser; H. Infranca, assistant-secretary, Australia House, W.C.2.

NEW SOUTH WALES—Joshua William Ferguson, acting agent-general; secretary & commercial officer, Australia House, Strand, W.C.2.

VICTORIA—Walter Leitch, C.B.E., agent-general; A. H. Wright, secretary & accountant & London agent of the State Savings Bank of Victoria, Australia; D. H. Dight, chief clerk, Victoria House, Melbourne place, Strand, W.C.2.

SOUTH AUSTRALIA—Hon. Sir Hy. Newman Barwell, K.C.M.G., agent-general; Charles J. G. McCann, trade commissioner & see Australia House, Strand, W.C.2.

QUEENSLAND—L. H. Pike, A.C.I.S., acting agent-general; T. J. Whittington, acting secretary, 409 & 410 Strand, W.C.2.

WESTERN AUSTRALIA—Hon. Wm. Chas. Angwin, agent-general; C. B. Rushton, f.s.a., secretary; J. G. Wade, agent-general's clerk; V. V. Bertlet, accountant; C. Durkin, record clerk; E. T. Bent, shipping clerk, Savoy House, Strand, W.C.2.

TASMANIA—H. W. Hayes, acting agent-general, secretary, Australia House, Strand, W.C.2.

NEW ZEALAND—Sir Thomas M. Wilford, K.C.M.G., K.C., High Commissioner; F. J. Sandford, secretary to the office; S. R. Skinner, chief clerk; C. H. Merrifield, librarian; A. R. J. Mackay, financial officer; H. L. B. Dove, publicity officer; T. P. R. Cherrill, assistant officer; G. Knowle, private secretary; H. A. C. Dinsdale, W.C.

SOUTH AFRICA—Union of, to Wales, High Commissioner, George William Kitchin, secretary; H. B. Dimond, trade commissioner, South Africa House, Trafalgar sq., W.C.2.

CROWN COLONIES—The Rt. Hon. J. H. Thomas, Dominions, C.M.G., M.P., High Commissioner; Crown Agents, Sir William Fredrick Gowers, K.C.M.G., High Commissioner; Thomson, C.M.G., C.V.O., Percy Hubert Lochhead, C.M.G., O.B.E.; Colonel John Gibson Jenning, C.B.E., D.S.O., assoc. Inst. C.E., late R.E., Engineer in Chief.

CLERICAL STAFF

Heads & Deputy Heads of Departments

General, H. C. Ransom, O.B.E. (Chief Clerk); H. A. Purcell (deputy chief clerk).

Finance, P. Davis & D. G. Rendbrest.

Store Dept. H. M. Warle & F. Howe & J. S. Trapbet.

Appointments, H. W. L. Naylor, O.B.E. & F. W. Pearson.

Shipping, J. A. Blackwood, F. A. Nutting & A. B. Darroch.

Pay Dept. W. A. Phillips, M.B.E. & J. W. Potter.

Passage Office, F. J. H. Bond.

Superintendent of Sent Transfer Office, T. B. I. Baldwin.

Cashier, C. A. Carlisle.

Assistant Heads, N. Ross, C. J. Reeves, T. M. Freeman, D. F. M. J. Holdham, A. Ryder, H. Shurfield, W. A. J. Wickham, L. Chilcott, J. D. Lamont, E. Rimmond, P. J. Hunt, J. C. H. Yeandle, A. W. Abbott, J. W. Stokes, A. H. Hicks, I. A. Hills, L. N. Collins & P. S. Blundell.

TECHNICAL STAFF

Chief Engineers, W. Heath, M.I.C.E. (Contracts); J. W. Spiller, M.I.C.E. (Engineering); C. H. Williams, M.I.M.E., M.I.Mech.E. (Technical).

Deputy Chief Engineers, R. Leach, B.A., M.I.Mech.E., M.I.E.E.; W. P. Hoar, A.M.I.C.E., A.M.I.E.E.; H. Hesketh, A.M.I.C.E.; R. W. Ford, M.I.C.E.; R. M. McKechnie, M.I.E.E.; R. G. Hodall, B.Sc., A.M.I.C.E., A.M.I.E.E.; A. J. W. North, A.M.I.C.E., A.M.I.E.E.

The following are the colonies, Protectorates to which the Crown Agents transact business in this country:—

Bahamas	Fiji	Straits Settlements
Barbados	Gambia	Swaziland
Basutoland	Gibraltar	Tanganyika Territory
Bechuanaland	Gold Coast	Trinidad & Tobago
Bermuda	Hong Kong	Turks Island
British Guiana	Jamaica	Uganda
British Honduras	Kenya	Western Pacific High Commission
Brunei	Leeward Islands	British Solomon Islands
Ceylon	Antigua	Gilbert & Ellice Islands
Cyprus	Dominica	New Hebrides
Falkland Islands	Montserrat	Tonga
Federated Malay States	St. Kitts-Nevis	Windward Islands
Perak	Virgin Islands	Grenada
Selangor	Malta	St. Lucia
Negri Sembilan	Mauritius	St. Vincent
Pahang	Nigeria	Zanzibar
& (not included in the Federation)	Northern Rhodesia	
Kedah	Nyasaland	
Kelantan	Palestine	
Perlis	St. Helena	
Johore	Seychelles	
Trengganu	Sierra Leone	
	Somaliland Protectorate	

The Crown Agents also transact business with countries for which they also act as Agents for the following Authorities:—Iraq, West African Ports Force & the Kenya African Rifles; the Kenya Uganda Railway & Harbours Administration; the Gibraltar City Council, Kingston & St. Andrew City Council, Jamaica; the Tanganyika Railway Council; the Jamaica Public Utilities Commission; the Jamaica Government Railway; Health Board, the Singapore Harbour Board; the Penang Harbour Board; the Port Sudan Harbour; West & West African Wireless & Cable Boards; Sudan Government & Agents for the sale of Colonial Government Publications.

LIST OF POSTS IN HIS MAJESTY'S CONSULAR SERVICE.

[In dealing or communicating with British Consular Officers, they should be addressed not by name but by their official designation, i.e., British Consul-General, Consul, Vice-Consul, Consular Agent at ——————]

ABYSSINIA—See Ethiopia

AFGHANISTAN—
Jelalabad—Consul
Kandahar—Consul

ALBANIA—
Durazzo—Consul-General & Vice Consul

ARABIA—
Jiddah—Minister & Consul-General & Vice Consul

ARGENTINE REPUBLIC—
Buenos Ayres—Consul-General & Vice Consul
La Plata—Vice Consul
Mendoza—Vice Consul
Port Madryn—Consul
Rio Gallegos—Vice Consul
Rosario—Consul & Vice-Consul
San Julian—Vice-Consul
Santa Cruz—Vice Consul
Santa Fé—Vice-Consul
Villa Constitucion—Vice-Consul

AUSTRIA—
Vienna—Consul

BALTIC PROVINCES—See Russia, Latvia & Lithuania

BELGIUM—
Antwerp—Consul-General & Vice Consul
Brussels—Vice Consul
Charleroi—Vice Consul
Ghent—Vice Consul
Liége—Consul & Vice Consul
Ostend—Vice Consul

Elisabethville, Katanga District (Congo)—Vice Consul
Leopoldville (Congo)—Consul
Stanleyville (Congo)—Vice Consul

BOLIVIA—
La Paz—Consul-General & Vice-Consul
Oruro—Consul
Potosi—Vice-Consul
Sucre—Consul

BRAZIL—
Bahia—Consul & Vice-Consul
Ceará—Vice Consul
Cuiaba—Vice-Consul
Curityba—Vice Consul
Ilheos—Vice-Consul
Maceio—Vice-Consul
Manaos—Vice Consul
Maranhão—Vice Consul
Mossoro Valley—Vice-Consul
Para—Consul & Vice Consul
Parahyba—Vice Consul
Pernambuco—Consul
Porto Alegre—Consul
Rio de Janeiro—Consul-General & Vice Consul
Rio Grande do Sul—Vice-Consul
Santos—Consul & Vice-Consul
São Francisco do Sul—Vice-Consul
São Paulo—Consul-General & Vice-Consul

BULGARIA—
Bourgas—Vice-Consul
Sofia—Consul
Varna—Vice Consul

CENTRAL AMERICA—
See Costa Rica, Guatemala, Honduras, Nicaragua & Salvador

CHILE—
Antofagasta—Consul
Arica—Vice-Consul
Concepcion—Consul
Coquimbo—Vice Consul
Coronel—Consul
Iquique—Vice-Consul
Lota—Consul
Magellanes—Consul & Vice Consul
Osorno—Vice-Consul
San Antonio—Vice-Consul
Santiago—Vice-Consul
Talcahuano—Vice-Consul
Talca—Vice-Consul
Temuco—Vice-Consul
Tocopilla—Vice-Consul
Valdivia & Corral—Vice-Consul
Valparaiso—Consul-General & Vice Consul

CHINA—
Amoy—Consul
Canton—Consul-General, Consul & Vice-Consul
Changsha—Consul
Chefoo—Consul
Chungking—Consul-General & Vice Consul
Foochow—Consul
Hankow—Consul-General & Vice Consul
Harbin—Consul-General & Vice Consul
Jehol—Consul
Kashgar (Chinese Turkestan)—Consul-General & Vice Consul
Mukden (Manchuria)—Consul-General & Vice Consul
Nanking—Consul
Newchwang (Manchuria)—Consul
Ningpo—Consul
Peking—Consul
Shanghai—Consul-General, Consul & Vice-Consul
Swatow—Consul
Tientsin—Consul
Tien Tsin—Consul-General & Consul
Tsinanfu—Consul-General
Tsingtao—Consul
Wuchow—Consul-General

COLOMBIA (REPUBLIC OF)—
Barranquilla—Vice Consul
Bogota—Consul-General & Vice Consul
Buenaventura—Consular Agent
Cali—Vice Consul
Cartagena—Vice Consul
Honda—Consular Agent
Manizales—Vice Consul
Medellin—Vice Consul
Pasto—Vice Consul
Santa Marta—Vice Consul

COSTA RICA REPUBLIC—
Costa Rica—Consul-General
Port Limon—Vice Consul
San José—Consul & Vice-Consul

CUBA—(REPUBLIC OF)
Cienfuegos—Vice-Consul
Havana—Consul-General & Vice-Consul
Santiago de Cuba—Consul

CZECHOSLOVAKIA—
Bratislava (Pressburg)—Vice-Consul
Brno (Brunn)—Vice Consul
Karlovy Vary (Carlsbad)—Vice-Consul
Prague—Consul-General & Vice-Consul
Reichenberg (Liberec)—Vice-Consul

DANZIG—
Danzig—Consul

DENMARK—
Aalborg—Vice-Consul
Aarhus—Vice-Consul
Bornholm—Vice-Consul
Copenhagen—Consul & Vice-Consul
Esbjerg—Vice Consul
Frederikshavn—Vice Consul
Horsens—Vice Consul
Kolding—Vice Consul
Korsor—Vice-Consul
Lemvig—Vice-Consul
Odense—Vice Consul
Randers—Vice-Consul
Skagen—Vice-Consul
Thisted—Vice-Consul

Akureyri (Iceland)—Vice-Consul
Isafjord (Iceland)—Vice Consul
Reykjavik (Iceland)—Consul-General & Vice-Consul
Thorshavn (Faroe Islands)—Consul
Westmann Islands (Iceland)—Vice-Consul

DOMINICAN REPUBLIC—
La Romana—Consular Agent
Puerto Plata—Vice-Consul
San Pedro de Macoris—Vice-Consul
Sanchez—Vice-Consul
Santo Domingo—Consul & Vice-Consul

ECUADOR—
Guayaquil—Consul & Vice-Consul
Quito—Consul-General & Vice Consul

EGYPT—
Alexandria—Consul-General & Vice-Consul
Assiut—Consular Agent
Assuan—Consular Agent
Beni-Suef—Consular Agent
Cairo—Consul-General & Vice-Consul
Damanhour—Consular Agent
Damietta—Consular Agent
Mansourah—Consular Agent
Menia Kedir—Consular Agent
Minieh—Consular Agent
Port Said—Consul & Vice-Consul
Shebin-el Kom—Consular Agent
Sohag—Consular Agent
Suez (Port Tewfik)—Vice-Consul
Tanta—Consular Agent
Zagazig—Consular Agent

ESTONIA—
Parnu—Vice-Consul
Tallinn—Consul

ETHIOPIA—
Ethiopia (N.W.) (at Dangela)—Consul
Ethiopia (S.W.) (at Magh)—Consul
Ethiopia Southern (at Mgas)—Consul
Ethiopia Western (at Goré)—Consul
Addis Ababa—Consul
Harar—Consul
Jibuti—Vice-Consul

FINLAND—
Abo—Vice Consul
Borgaa—Vice-Consul
Gamlakarleby—Vice Consul
Hanko (Hangö)—Vice-Consul
Helsingfors—Consul
Jakobstad—Vice Consul
Kotka—Vice Consul
Kristinestad—Vice-Consul
Kuopio—Vice-Consul
Lovisa—Vice-Consul
Tammerfors—Vice Consul
Uleaborg—Vice Consul
Wasa (Nikolaistad)—Vice-Consul
Wiborg—Vice-Consul

FRANCE—(see also Syria & Tunis)
Amiens—Vice Consul
Bayonne—Vice-Consul
Bordeaux—Consul & Vice-Consul
Boulogne—Vice-Consul
Brest—Consul & Vice-Consul
Calais—Vice-Consul
Cannes—Vice-Consul
Cherbourg—Vice Consul
Dieppe—Vice-Consul
Dunkirk—Vice-Consul
Grenoble—Vice-Consul
Havre—Consul & Vice-Consul
La Pallice—Vice-Consul
Lille—Consul
Lorient & Hennebont—Consular Agent
Lyons—Consul
Marseilles—Consul-General & Vice-Consul
Mentone—Vice Consul
Nantes—Consul & Vice-Consul
Nice—Consul
Paris—Consul-General & Vice-Consul
Pau & Turbies—Vice-Consul
Pauillac—Vice-Consul
Rouen—Vice Consul
Rouen—Consul & Vice-Consul
St. Malo—Vice-Consul
St. Nazaire—Vice-Consul
Sète—Vice-Consul
Strasbourg—Consul-General & Vice Consul
Tourcoing-Roubaix—Vice-Consul
Toulon—Vice Consul
Toulouse—Vice Consul
Tours—Vice-Consul
Tréport & Eu—Vice Consul

Ajaccio (Corsica)—Consul
Algiers (Algeria)—Consul-General & Vice-Consul
Antananarivo (Madagascar)—Consul & Vice-Consul
Bastia (Corsica)—Vice-Consul
Bône (Algeria)—Vice-Consul
Bougie (Algeria)—Vice-Consul
Congo (Colony)—Consul
Dakar (Senegal)—Consul-General
Diaka (Dahomey)—Vice-Consul
Guadeloupe (Pointe à Pitre) (West Indies)—Consul

Haiphong (Cochin China)—Vice-Consul
Libreville (Congo Colony)—Vice-Consul
Lomé (Togoland)—Vice-Consul
Majunga (Madagascar)—Vice-Consul
Martinique (Fort de France) (West Indies)—Consul
Noumea (New Caledonia)—Consul
Oran (Algeria)—Vice-Consul
Pondicherry (India)—Consul
Porto Novo (Dahomey)—Vice Consul
Saigon (Cochin China)—Consul-General & Vice Consul
Tahiti (Society Islands)—Consul
Tamatave (Madagascar)—Vice-Consul

GERMANY—
Berlin—Consul & Vice-Consul
Bremen—Consul & Vice-Consul
Breslau—Vice-Consul
Chemnitz—Vice Consul
Cologne—Consul-General & Vice-Consul
Essen—Vice-Consul
Frankfort-on-Main—Consul-General & Vice Consul
Hamburg—Consul-General & Vice-Consul
Hannover—Vice-Consul
Königsberg—Vice Consul
Leipzig—Consul
Munich—Consul-General & Vice-Consul
Stettin—Vice-Consul
Stuttgart—Vice-Consul

GREECE—
Athens—Consul & Vice-Consul
Candia (Crete)—Vice Consul
Canea (Crete)—Vice-Consul
Corfu—Vice-Consul
Lemnos—Vice-Consul
Mytilene—Vice-Consul
Patras—Consul
Salonika—Consul-General
Samos—Vice-Consul
Syra—Consul
Volo—Vice-Consul
Zante—Vice-Consul

GUATEMALA—
Guatemala—Consul-General & Vice-Consul
Puerto Barrios—Vice-Consul
Quezaltenango—Consul
San José—Vice-Consul

HAYTI—
Port-au-Prince—Consul & Vice-Consul

HOLLAND, see Netherland

HONDURAS—
Amapala—Vice-Consul
Tegucigalpa—Consul
Truxillo—Consul

HUNGARY—
Budapest—Consul-General & Vice-Consul

IRAQ—
Baghdad—Consul-General & Consul
Basra—Consul

ITALY—
Ancona—Vice-Consul
Bologna—Vice-Consul
Bordighera—Vice-Consul
Cagliari (Sardinia)—Consul
Castellamare—Vice-Consul
Catania (Sicily)—Vice Consul
Florence—Consul
Genoa—Consul-General & Vice-Consul
Leghorn—Consul & Vice-Consul
Messina—Vice-Consul
Messina (Sicily)—Vice-Consul
Milan—Consul-General & Vice-Consul
Naples—Consul-General & Vice-Consul
Palermo (Sicily)—Consul & Vice-Consul
Perugia—Vice-Consul
Rhodes (Aegean Islands)—Consul
Rome—Consul & Vice-Consul
San Remo—Vice-Consul
Savona—Vice-Consul
Spezia—Consul
Trieste—Consul & Vice-Consul
Turin—Consul
Venice—Consul

Benghazi (N. Africa)—Vice-Consul
Tripoli (N. Africa)—Consul

JAPAN—
Chemulpo (Korea)—Consular Agent
Dairen (Kwangtung)—Consul
Hoi (Hoi-ki)—Consul & Vice-Consul
Nagasaki—Consul & Vice-Consul
Osaka—Consul General
Seoul (Korea)—Consul General
Shimonoseki—Consular Agent
Tamsui (Formosa)—Consul
Tokio—Consul General & Consul
Yokohama—Consul General & Vice-Consul

LATVIA—
Libau—Vice Consul
Riga—Consul

LIBERIA—
Monrovia—Consul General & Vice Consul

LITHUANIA—
Kowno—Consul

LUXEMBURG—
Luxemburg—Consul

MEXICO—
Chihuahua—Vice Consul
Colima—Consul
Guadalajara—Vice Consul
Mazatlan—Vice Consul
Merida & Progreso—Vice Consul
Mexico—Consul General & Vice Consul
Monterrey—Vice Consul
Orizaba—Vice Consul
Puebla—Vice Consul
Progreso (see Merida)—Vice-Consul
Puebla—Vice-Consul
Puerto Mexico (Coatzacoalcos)—Vice-Consul
Saltillo & Concepcion del Oro—Vice-Consul
Tampico—Consul
Torreon—Vice Consul
Vera Cruz—Consul

MONACO—
Monaco—Vice Consul

MOROCCO—
Casablanca—Consul & Vice-Consul
Fez—Vice Consul
Larache—Vice Consul
Marrakesh—Vice-Consul
Mazagan—Vice-Consul
Mogador—Vice-Consul
Rabat—Consul General & Vice-Consul
Safi—Vice-Consul
Tangier—Consul General, Consul & Vice-Consul
Tetuan—Consul

MUSCAT—
Muscat—Consul

NETHERLAND—
Amsterdam—Consul General & Consul
Dordrecht—Vice Consul
Flushing—Vice-Consul
Hague (The) & Scheveningen—Vice Consul
Leeuwarden—Vice-Consul
Rotterdam—Consul General & Vice-Consul
Vlissingen—Vice Consul

Aruba (West Indies)—Vice Consul
Batavia (Java)—Consul General & Consul
Curaçao (West Indies)—Vice Consul
Macassar (Celebes)—Vice Consul
Medan (Sumatra)—Consul & Vice Consul
Padang (Sumatra)—Vice-Consul
Samarang (Java)—Vice Consul
Soerabaya (Java)—Consul

NICARAGUA—
Corinto—Vice-Consul
Leon—Vice Consul
Managua—Consul & Vice Consul
Matagalpa—Vice-Consul
Nicaragua—Consul-General

NORWAY—
Aalesund—Vice Consul
Arendal—Vice-Consul
Bergen—Consul & Vice-Consul
Christiania, see Oslo
Christiansand, S.—Vice-Consul
Christiansund—Vice-Consul
Drammen—Vice-Consul
Haugesund—Vice-Consul
Hammerfest—Vice Consul
Haugesund—Vice Consul
Larvik—Vice-Consul
Lofoten Islands—Vice-Consul
Mandal—Vice-Consul
Moss—Vice Consul
Narvik—Vice Consul
Oslo—Consul & Vice Consul
Porsgrund—Vice-Consul
Sandefjord—Vice Consul
Sarpsborg—Vice Consul
Skien—Vice Consul
Stavanger—Vice-Consul
Tönsberg—Vice-Consul
Tromsö—Vice Consul
Trondhjem—Vice-Consul
Vardö—Vice-Consul

PACIFIC ISLANDS—
Port Vila (New Hebrides)—Vice Consul
Suva (South Seas) (Fiji)—Consul General
Tonga (Nukualofa) (Friendly Islands)—Consul

PANAMA (REPUBLIC OF)—
Bocas del Toro—Vice Consul
Colon—Consul & Vice-Consul
Panama—Consul-General

PARAGUAY—
Asuncion—Consul

PERSIA—
Abadan—Consul
Bushire—Vice Consul
Bunder Abbas—Consul
Bushire—Consul General, Consul & Vice Consul
Ispahan—Consul General & Vice-Consul
Kermanshah—Consul
Kermanshah—Consul
Meshed—Consul General & Vice Consul
Mohammerah—Vice-Consul
Seistan & Kain—Consul & Vice-Consul
Shiraz—Consul
Sultanabad—Vice-Consul
Tabriz—Consul
Teheran—Consul General & Vice Consul
Zeidan—Vice Consul

PERU—
Arequipa—Vice-Consul
Callao—Vice Consul
Iquitos—Consul
Lima—Consul & Vice Consul
Mollendo—Vice Consul
Paita—Vice-Consul
Salaverry—Vice Consul

POLAND—
Katowice—Vice Consul
Lemberg—Vice Consul
Lodz—Vice Consul
Posen—Vice-Consul
Warsaw—Consul & Vice-Consul

PORTUGAL—
Faro & Tavira—Vice Consul
Lisbon—Consul & Vice Consul
Madeira (Funchal)—Consul & Vice-Consul
Oporto—Consul & Vice-Consul
Portimão—Vice Consul
Setubal (St Ubes)—Vice-Consul
Villa Real de Santo Antonio—Vice-Consul

Bona (West Africa)—Vice Consul
Fayal (Azores)—Vice Consul
Loanda (West Africa)—Consul General & Vice Consul
Lourenço Marques (East Africa)—Consul General & Vice Consul
Macaugo (India)—Consul
Mossamedes (West Africa)—Vice Consul
Mozambique (East Africa)—Vice Consul
St Jago (Cape Verde Islands)—Vice Consul
St Michaels (Azores)—Consul
St Vincent (Cape Verde Islands)—Vice Consul

ROUMANIA—
Braila—Vice Consul
Bucharest—Vice-Consul
Galatz—Consul
Constanza—Vice Consul
Galatz—Consul General & Vice-Consul
Sulina—Vice-Consul
Tulcea—Consul

SALVADOR—
Acajutla—Vice Consul
Cutuco—Vice Consul
Salvador—Consul General
San Salvador—Consul & Vice-Consul

SAN MARINO—
Consul General

SERB, CROAT & SLOVENE, KING DOM OF—see Yugoslavia

SIAM—
Bangkok—Consul General & Vice-Consul
Chiengmai—Consul
Nakawn Lampang—Vice-Consul
Singapore (Malay Peninsula)—Vice Consul

SPAIN—
Aguilas—Vice Consul
Almeria—Vice Consul
Alicante & Santa Pola—Vice-Consul
Barcelona—Consul General & Vice-Consul
Bilbao—Consul & Vice-Consul
Cadiz—Vice-Consul
Carril & Villagarcia—Vice-Consul
Carthagena—Vice Consul
Castro Urdiales—Vice-Consul
Corunna—Vice Consul
Ferrol—Vice Consul
Gijon—Vice Consul
Gerona—Vice-Consul
Granada—Vice-Consul
Huelva—Vice Consul
Jerez de la Frontera—Vice-Consul
Jerez de la Frontera—Vice-Consul
Las Palmas (Canary Islands)—Vice Consul
Malaga—Vice Consul
Madrid—Consul
Malaga—Consul
Marbella—Vice Consul
Palma (Balearic Isles)—Vice-Consul
Port Mahon (Balearic Isles)—Vice-Consul
San Feliu de Guixols—Vice Consul
San Sebastian—Vice-Consul
Santander—Vice-Consul
Seville—Consul & Vice-Consul
Tarragona—Vice-Consul
Torrevieja—Vice Consul
Valencia—Consul
Vigo—Consul

Fernando Po (W. Africa)—Vice-Consul
Las Palmas & Puerto de la Luz (Canary Isles)—Consul
Orotava (Canary Islands)—Vice Consul
Santa Cruz (Teneriffe)—Consul & Vice Consul
Teneriffe—Consul & Vice Consul

Bona—Vice Consul
Carthagena—Vice-Consul
Gefle—Vice Consul
Gothenburg—Consul
Gotland (Wisby)—Vice Consul
Halmstad—Vice Consul
Helsingborg—Vice Consul
Kalmar—Vice-Consul
Lejea—Vice Consul
Malmö—Consul
Norrköping—Vice-Consul
Stockholm—Consul
Sundsvall—Vice-Consul
Umea—Vice-Consul

SWITZERLAND—
Basle—Consul
Berne—Consul
Bienne—Consul
Geneva—Consul & Vice-Consul
Lausanne—Consul
Lugano—Vice Consul
Lugano—Vice Consul
Montreux—Vice Consul
Neuchatel—Vice-Consul
St. Moritz—Vice-Consul
Zurich—Consul General & Vice-Consul

SYRIA—
Aleppo—Consul
Alexandretta—Vice-Consul
Beirut—Consul General & Vice Consul
Damascus—Consul & Vice-Consul

TUNIS—
Bizerta—Consul
Gabes—Vice Consul
Gafsa & Zarzis—Consular Agent
Sfax—Vice-Consul
Susa (Sousse) & Kairouan—Vice Consul
Tunis—Consul General & Vice Consul

TURKEY—
Angora (Angora)—Vice Consul
Istanbul (Constantinople)—Consul General, Consul & Vice Consul
Izmir (Smyrna)—Consul General & Vice Consul
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CONSULAR AGENT AT CALCUTTA.—Abdul Rahman Khan.

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CONSULATE IN LONDON.—[illegible]

Vice-Consul.—[illegible]

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CONSULS.—[illegible]

VICE-CONSULS.—[illegible]

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Alexandria, Armand Marc Jacques Lagnade.
Johannesburg, Le Comte de Jean Pavin.
Madras, Edmond Wilfrid Jules Lefebvre.
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See Yugoslavia.

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British North America, Magnus Carlquist (also at Montreal for British North America)

Calcutta (for India & Ceylon), Carl August Ehrenfried Silfverhielm

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Vancouver —J L. Wilson Cards, 570 Hastings street west, Vancouver

Winnipeg —(Branch office), —W D Landon, office of H M Trade Commissioner 703 Royal Bank building, Winnipeg

Newfoundland —F W Field & H P Gurney, see Montreal

AUSTRALIA

H.M. TRADE COMMISSIONERS —

Melbourne —H L Eckstein, Henry house, Little Collins st Melbourne C 1

Sydney —R W Dalton, C M G & J W Coleman, Herald building, Pitt st Sydney

NEW ZEALAND

H M TRADE COMMISSIONER —

Wellington —L A Pelly, C M G (P O Box 980), T & G building, Grey street, Wellington

SOUTH AFRICA

H M TRADE COMMISSIONERS —

Cape Town N Hinds (P O Box 1361), Norwich Union building, St George street, Cape Town

Durban S F Taylor (P O Box 2 31) Salisbury House, South st Durban

Johannesburg J W Taylor (P O Box 8"), 85 Pritchard street Johannesburg

INDIA AND CEYLON

H M TRADE COMMISSIONERS —

Calcutta —Sir T M Ainscough, C B E & B I Williams (P O Box 8"), Fairlie house, Fairlie place Calcutta

Bombay W D Montgomery Chief (P O Box 8"), Wallace road, Ballard Estate, Bombay

EAST AFRICA.

H M Trade Commissioner —

Nairobi C Kemp (P O B x 2 0) Memorial hall Sixth avenue Karoshi, Kenya Colony

BRITISH WEST INDIES &c

H M TRADE COMMISSIONER

Trinidad A E Wright (P O Box 2"), 5 Marine square, Port of Spain Trinidad

Jamaica (Branch Office) —H Mosse Blomfield, in charge of H M Trade Commissioner (P O Box 8 8 H M Building, Port Royal st Kingston

IRISH FREE STATE

UNITED KINGDOM TRADE COMMISSIONER

Dublin W Lyon, C M G Merlin Dublin C 1"

MALAYA

Singapore —L Jenkins M C (P O B x 2 1) Raffles building, Singapore

REGULATIONS IN FORCE IN BRITISH INDIA, BRITISH SELF-GOVERNING DOMINIONS, THE CROWN COLONIES AND PROTECTORATES AND FOREIGN COUNTRIES WITH REGARD TO COMMERCIAL TRAVELLERS

BRITISH INDIA, BRITISH SELF-GOVERNING DOMINIONS, THE CROWN COLONIES AND PROTECTORATES.

BRITISH INDIA.

[illegible] regulations or [illegible] in the provinces of British India allowing commercial travellers to [illegible] duties [illegible] and samples free [illegible] from the sale of which is regulated by [illegible] or are prohibited [illegible] Bombay British States where [illegible] political agent or the Agent [illegible] These passes are, however, valid only in respect of persons [illegible] with them for the proper Employer's property.

PASSPORTS.

Commercial travellers are [illegible] with the provisions regarding passports for India as [illegible] they may find difficulties in [illegible] in India.

Note 1. All travellers from Persian (non British subjects) have to present their passports to the Diplomatic Majesty's Consular Officers of the district in which they are travelling for visa. The passports of travellers to India use the Sunda Bridge Railway will be examined at the passport examining post at Bridge [illegible] which is also authorised to [illegible] the visas of legal passports [illegible] by the Persian Consular Officers in the district [illegible] in which they are travelling for visa. The passports of travellers to Indian

On practically all Indian Railways luggage including pack-saves of samples, not for sale, of commercial travellers representing recognised trades or firms is booked at half luggage rates, on production of a concession order which may be obtained on application to the District or Divisional Officer of the Railway in whose jurisdiction the station at which the journey will commence is situated. The grant of this concession of half luggage rates is subject to the following conditions :—

(i) No free allowance being given.

(ii) The luggage will be carried at owner's risk, and the railway shall be held free from all liability for delay to the luggage or samples.

(iii) The quantity which may accompany owners when travelling by mail train under this concession is limited to five maunds (i.e., 400lb.), and bulky articles may be excluded from mail trains at the option of the Railway Administration.

(iv) Any further quantity locked under the same concession may be despatched by any passenger train other than mail train, starting within 48 hours either before or after the starting time of the mail train by which the owner travels.

(v) Charges will be calculated on the gross weight of the total number of packages.

(vi) If any quantity in excess of five maunds (i.e., 400lb.) is carried by mail train, it must be booked at outside the concession and charged for at full parcels rates, no free allowance being given.

(vii) The concession will apply in through booking and by stages, if so desired, via the route specified in attest of the situation. The maximum period for which a concession order can be issued is four months.

MILEAGE TICKETS FOR MERCANTILE FIRMS.

First and second class tickets at reduced fares are issued to representatives of Mercantile Firms for journeys totalling 3,000 miles performed on business of their firm within six months from the date of issue on production of a certificate in the following form signed by the Proprietor, Managing Director, Senior Partner or Manager of the firm.

A coupon book will be issued in favour of not more than four representatives of a firm. If a firm has more than four representatives for whom they require this concession, they must buy additional book or books at the rate of one book for every four representatives or less than four.

FORM OF CERTIFICATE.

I hereby certify that (1)

(2)

(3)

(4)

is a representative of the firm of Messrs . . . . . and guarantee that the concession allowed will be used . . . . . only for journeys on the business of the firm.

Proprietor, Managing Director, Senior Partner or Manager

Particulars of Concession :—

(i) Coupon books will be issued in one or both of the following forms :

180	coupons of	5 miles	each
120	"	1 "	"
	&		
24	coupons of	25 miles	each
30	"	10 "	"
50	"	10 "	"
100	"	5 "	"
100	"	1 mile	each

the total 3,000 miles must be completed within six months.

(ii) The price of the 1st class mileage coupon book is Rs 284-8-0 (equal to 1½ pies per mile) and of the 2nd class mileage coupon book Rs 117-4-0 (equal to ¾ pies per mile). Books will be issued from the headquarters office (and from selected stations, as notified by individual railways) on production of the certificate referred to above and on payment of the value.

The representatives or representatives using the book should sign their name(s) on the cover.

(iii) Coupons are not transferable and must be used only on journeys connected with the business of the firm.

These coupon books are available on the following railways :—

B., B. & C. I. Ry., B. N. Ry.; B. & N. W. Ry.; B. B. Ry.; B. I. Ry.; G. I. P. Ry.; J. Ry.; M. & M. M. Ry.; N. G. S. Ry., N. W. Ry; S. I. Ry

BRITISH SELF-GOVERNING DOMINIONS.

COMMONWEALTH OF AUSTRALIA.

There are no laws or regulations in force in any way affecting commercial travellers. Travellers from any country are at liberty freely to enter and to travel within the Commonwealth.

Samples : If dutiable, the duty may be deposited with the Customs and the amount so deposited will be refunded if taken out of the Commonwealth within six months.

If of no commercial value or not dutiable under the tariff, all that is necessary on arrival is to pass a free entry at the Customs.

British samples are entitled to the benefits of the British Preferential Tariff.

In Victoria the resident agents of British firms are liable to income tax in respect of their own salaries, bonuses, commissions or earnings in the State. As agents they are liable also to assessment for the British firm they represent in respect of the income of those firms earned in Victoria. They are not liable to succession duties.

Resident agents in New South Wales of British firms are liable to income tax.

Within any person in the State (therein termed the agent) on behalf of a principal resident or carrying on business out of the State or on behalf of a foreign company, sells or disposes, or is instrumental in selling or disposing of any property for the principal, whether such property is in the State or is to be conveyed to or brought into the State, and whether the contract is made in the State or in the State or by or on behalf of the principal out of the State and whether the money arising therefrom has been paid to or received by the principal or otherwise, the income arising therefrom shall be deemed to be income derived by the principal from a business carried on by him in the State and the taxable income derived therefrom by the principal shall, if such income exceeds £1 in amount, be the amount of such income, be subject to assessment, determination, be assessed on an amount of taxable income equal to five pounds for every one hundred pounds of the amount for which such property has been sold or disposed of.

Income tax is payable on profits on all goods sold and shipped to Queensland when such sale results "from the representations" made by a travelling agent who visits the State, on behalf of a principal, whether the principal carries on business in other parts of Australia or Overseas, and whether his or her was taken by the agent or was sent to the principal through other channels. If the profit ascertainable "cannot," in the opinion of the Income Tax Commissioner, "be otherwise satisfactorily determined," it may be assessed at not less than 2½ and not greater than 10 of the total sales in Queensland for which the goods have been sold or disposed of. The tax is liable to 10% on their 2½ to 12½% and in exceptional cases the amount assessable is deemed to be the income derived by the agent.

In Western Australia commercial travellers are required to pay an income tax of 4d. in the £ on their profits, which are estimated at 6 per cent. on the gross sales. A deposit of £1 must be made in order to obtain a warrant or licence to trade. The amount of the tax is deducted against this £1, and the balance is collected or refunded as the case may be. There are no other licence taxes payable by commercial travellers unless the travel extends to one or more of the other States, in which case the proper fees would have to be paid.

In Tasmania, resident agents of firms not domiciled in the colony require an importer's licence of £10 per annum.

In Papua duty is chargeable on samples of value. Drawback is allowed if exportation takes place within two years from any Customs port.

In South Australia travellers must take a permit from the Taxation department before they can operate.

DOMINION OF NEW ZEALAND.

Commercial travellers are not permitted to carry on business without a "warrant" from the Commissioner of Taxes or the chief inspector of Customs. This warrant is issued free of charge, but the agent or traveller attempting to transact business in the Dominion without a warrant is liable to a penalty of from £20 to £100.

Commercial travellers visiting New Zealand are not required to be in possession of identity cards.

Firms not represented by commercial travellers are subject to the provisions of the income tax law. In order to insure the payment of the tax, the traveller is required upon arrival in the Dominion to make a deposit, usually £10, to cover any income tax that may be payable by the principals. A complete return is later furnished of the value of the goods sold by him or for which orders have been received, and income tax is charged thereon. Income not only on the profits from the orders taken personally, but on the total business resulting from the visit. The amount of the tax thus charged up to the deposit of £10, and the difference, if any, is refunded. If the amount exceeds the deposit, the excess must be paid by the traveller before leaving the country. If the return cannot be made before departure, it may be made by the principals when such business has been ascertained, and any adjustment will then be made direct with the principals.

Samples are subject to the usual rates of duty (old gloves, books and the like are treated as of half the value of the complete pairs), but if the traveller intends to re-export them, he may deposit the amount due with a declaration to that effect and have the money refunded on the re-exportation of the samples after their identification by the Customs officers, provided such re-exportation take place within six months. In special cases the collector may extend the time for re-exportation to a period not exceeding twelve months.

SAMOA.

Samples of commercial value are dutiable. They are admitted on a deposit to cover duty and must be re-exported within six weeks from date of importation. All goods sold are dutiable at 17½ per cent. British and 25 per cent. Foreign *ad valorem*, with the exception of tobacco, cigarettes and cigars, which are subject to specific duty. There are specific rates of duty also on timber, licences and benzine. Goods are also liable to Port and Service Tax of 5 per cent on the Customs value of all goods. Commercial travellers (with or without samples) are taxed as follows. For a single visit not exceeding four days in any year £7 10s ; for a third or visits exceeding four days, but not exceeding ten weeks in any year, £15 ; for visits exceeding ten weeks in any year, £20.

Note. The specific rates of duty are : Tobacco 1s per pound weight, cigarettes, not exceeding 3lb per pound, 2s per mille, exceeding 3lb, per 1lb—1½ per pound. Cigars, 3s per thousand, if through, 4 per 1lb, 4 per 1lb, 4 per 1lb, 4 per gallon, Benzine, 1d per gallon. Cigars, 15/- per pound weight.

DOMINION OF CANADA.

No licences are necessary or taxes payable by British commercial travellers visiting Canada, except in those cases where they attempt to transact business direct with the consumer.

Samples are admitted free of duty, subject to certain conditions, and in such cases should be marked "Samples of no commercial value" or "Samples of no value."

ADMISSION OF SAMPLES.

Samples of no commercial value are admitted free of duty. Under the old part full or reds, pattern cards, bound books or other documents containing no samples of commercial value, bulk quantities of various patterns or textures, or relatively or no sale samples (well) be admitted free of duty and will not need to be entered. Some of the conditions for duty free entry, which are subject to the discretion of the Customs officer, are as follows :—

Samples of either textile or non-textile character, not in the bulk in quantities constituting a trade in merchandise, or articles and other packages containing samples of no value to duty provided, however, that if duty is payable it shall be free of duty after first importation or if the duty is paid for installation on payment of all the duty on the goods in question.

Travellers are required to furnish to the Customs Department an inventory or statement in detail showing the price which such samples are sold for home consumption in such country or statement should preferably be made out in the form of invoice before they leave the country by the traveller.

By virtue of the Japanese Tariff Act, 1913, regulations were issued containing the temporary admission of dutiable samples. The following is the text :—

1. Samples of dutiable goods solely for use in taking orders for goods imported temporarily into Japan will direct by non-residents from any foreign country or from Japan or from any other country entitled to Canada by the benefits of the Trade of Canada Convention of 1911, may be admitted free of duty on such goods to the duty, on assurance of exportation of such samples within one year.

2. A temporary entry of such samples, in duplicate, with certificate upon original in the usual form, shall be presented to the collector of customs at the port of entry.

The importer shall make and subscribe an declaration on the face of the temporary entry that the goods described thereon have been samples for use only in taking orders for goods and that the samples will be exported within two months.

3. When the samples are handed by customs officer to the importer, and the temporary entry duly completed, the collector may issue the person not for the release of the samples, upon receiving from the importer a note of a sum equal to the duty, as an assurance of exportation of all the samples.

4. The provision for the release of the samples shall be in duplicate with a notation thereon that the money deposited with the temporary entry of weight shall be returned to the importer, provided the whole of the said samples be exported within twelve months from the date of entry with proof of such exportation furnished to the collector of the collector.

5. The deposit received with the temporary entry of samples shall be filed with by the collector in the same manner as customs deposits.

Such temporary entries shall be numbered and filed in consecutive order.

One copy of the temporary entry, with invoice and permission issued, shall be delivered to the importer, so that the entry may be presented at the customs office when samples are exported.

Note.—The foregoing provisions do not extend to articles which owing to their quality or nature, or which, owing to their nature, could not be identified upon re-exportation.

The above facilities are not granted when travellers enter Canada after showing samples in the United States and in such case the British preferential rate of duty on the samples must be paid or a bond of the duty can be obtained. However, the facilities for obtaining refund of duty will be extended to samples accompanying a traveller from Britain to Canada, via United States port which shipped through that country under bond to a specified port in Canada. The British Preferential Tariff rate will not be obtainable in such case.

When samples are brought from Great Britain and a part only is re-exported no refund can be claimed in respect of such part or portion not re-exported. The return of the deposit or the cancellation of the bond is only obtainable when the whole of the samples are re-bonded.

While the above regulations make it impossible for a traveller in the United States and then proceed to Canada with the same samples without paying the full duty under the tariff, it is possible to visit Canada first and then proceed to the United States, obtaining refund on leaving Canada, or it will all the regulations be borne in the United States with duties. This would involve giving a bond at time of entry in Canada and cancelled on leaving the country irrespective of the place from which export is made. It would also be necessary to arrange for return into Canada from the United States without leaving the country, and has to refund if the original entry is made into the Dominion.

Clearance of samples must be effected at any customs port of entry. Clearance of sample and the proper entry therefor may be made at the customs office of the port, and may not be effected at a local railway station.

NEWFOUNDLAND.

There are no laws or special regulations affecting British commercial travellers, with the exception that the Municipal Corporation of St. Johns imposes a tax of fifty dollars on commercial travellers entering the city. This tax is not payable until the thirty days. If the traveller does not commence business until after the 30th June in any year, he is only liable to pay one half (£4 12s. 6d.).

Travellers' samples of dutiable goods, including trunks and other packages in which they are imported, may be admitted free from formalities upon a bond being given to the duty on upon a good and sufficient security being given for the payment.

Duty is imposed in the interest of revenue and cannot be imposed on the export of the article, although one way of the importation of the samples and imposition of duty on a commercial traveller from the Government, not at this time exported.

All samples of all kinds entered duty free, and the commercial traveller in importing them shall deliver to the Customs officer for entry purposes an invoice or statement in detail showing the wholesale price of each sample at the current time in value thereof in the place from which it was imported.

Such invoice or statement shall be attested by the traveller and the samples at such samples shall be taken back by the Customs officer and the proper duty therefor be deposited in the place of the samples are delivered.

UNION OF SOUTH AFRICA.

No special regulations have been made by the Union Government in regard to commercial travellers. Licensed in the Union as agents for foreign firms but they must take out a licence as follows:

For a month or less	£5
(If liability arises after 1st July)	£ 7 10 0
For a quarter's licence, for any period of three months from the date of issue	£10

Provided that the duty payable by any such agent who has been ordinarily resident within the Union for three years immediately prior to the taking out by him of any such licence shall be half the rates specified.

Provided further that the duty payable by any such agent who is the bona fide employee of a duly licensed agent of a foreign firm shall be the same as £5.

(b) This licence shall be required by every person in addition to any other licence held by him who in any way advertises or holds himself out as the authorised representative or agent of any manufacturing or trading establishment outside the Union or who whether independent, agent, or employee of any duly licensed person actually invites, solicits, canvass in or accepts or receives the sale or supply of goods by any such manufacturing or trading establishment, shall be a person in the Union. Provided that such the same shall not be required by any person by whom such goods are purchased and used in the ordinary course of his own business.

(3) Every licence shall be made out in the name of the person licensed and shall give the name or names of each company, firm or trading concern.

(4) If during the currency of a licence the holder is unable to make use of the licence the licence may on application to any Revenue Officer be transferred to another person on payment of a fee of £1. Provided that if such licence was issued at a reduced rate in terms of either of the provisions in this Act, the difference between that rate and the full rate where the chargeable shall be paid in addition by any such transferee who may not be entitled to such a reduction.

Samples imported into the Union are treated the same as merchandise intended for consumption. Duty must be paid upon samples and upon re-exportation within one year of importation.

A refund of the duty originally paid on bona fide samples intended solely for use in the taking of orders and not for sale, imported by commercial travellers, shall be made on the export thereof, provided such export takes place within twelve months of the date of importation and the following conditions are complied with:—

(1) Due notice must be given of the intended shipment to the officer of Customs at the port of shipment.

(2) The original invoices become the property of the Customs officer who collected the importation of the samples in question and be produced and every in Bill for the consignment of the goods shown therein must be given. The outstanding packages shall thereafter be sealed up by the Customs officer.

(3) A certificate must be produced from the proper officer of customs to the effect that the packages have been duly shipped and the customs duty was refunded.

OTHER BRITISH POSSESSIONS & PROTECTORATES.

ANTIGUA.

There are no special regulations. Commercial travellers are not subject to the payment of any licence fees provided they confine themselves to the solicitation of orders from samples and do not carry goods for sale.

No duty is paid on samples if they are re-exported when the traveller leaves the island. Upon arriving at the colony a deposit is made by the traveller with the Customs authorities for the amount of duty. Upon leaving the island the duty on the articles sold or concerned for is deducted from the deposit and the remainder refunded to the traveller.

BAHAMAS.

Samples and specimens which are liable to import duty, and the importation of which is not prohibited, shall, when imported by commissioners or traders, either in person or through the agency of commercial travellers, be temporarily admitted free of duty, subject to the amount of the import duties being deposited in security being given for payment thereof, if necessary.

BARBADOS.

Commercial travellers and other persons seeking orders for goods are not subject to any special tax or licence fee, but persons vending Barbados also import goods for sale must obtain a licence from the parochial treasurer of the parish of St. Michael. The charge for such licence is determined by the quantity and value of the goods in question, but the rate charged shall not exceed one pecuniary half sum payable by resident traders.

Samples without commercial value are exempt from duty, samples having a commercial value are liable to the ordinary rates of customs duties, but drawback is allowed on exportation, provided the identity of the samples or specimens is proved to the satisfaction of the Customs. There is no limitation to the period of exportation.

Resident agents are liable to payment of a trade tax on all goods sold for delivery in the colony, and commercial travellers who have permanent offices in the colony are liable to this tax.

BRITISH NATAL AND PROTECTORATE.

An agent of a foreign firm, defined as any person other than an importer, who sells or offers for sale, by sample or otherwise goods of a firm whose place of business is not in the Protectorate, pays a licence fee of £10 per annum if business is taken out after the 30th June, half this amount. This definition does not include a person who sells or offers for sale goods consigned to him by a foreign firm and who is duly licensed to sell such goods.

Persons and travellers and others who show goods by sample of foreign firms and who take orders for such goods either by themselves or by what is known as "agents" or firms to good the Protectorate are deemed agents of a foreign firm. Such agents cannot simply depute to represent them.

A commercial traveller representing more than one firm is not required to take out a separate licence for each firm which he represents.

Duty on goods imported into this Protectorate is collected at the port of entry. The information concerning the treatment of travellers' samples, see under "Union of South Africa."

BERMUDA.

Licences, both by the Board of Trade are required. The fee for such licence is £10.

Samples are liable to duty only if of commercial value. There are no regulations for samples in bulk, in case for which the duty may be deposited in view of re-exportation, and the samples are displayed at either Hamilton or St. George. The period within which the re-exportation must take place is not limited.

BRITISH GUIANA.

No taxes are imposed on commercial travellers, nor are they required to take out licences, but they are not permitted to carry on business as traders unless a licence for the purpose be held, the cost of which varies from $8 to $100 (£1 16s. 8d. to £20 8s. 8d.).

Provision is made for the free importation, under certain particular conditions, of articles liable to duty arising as patterns or samples introduced into the colony by commercial travellers. All such patterns or samples are to be re-exported or placed in bond within six months from the date of their delivery as shown on the certificate prepared by the officer examining the samples on import.

In those instances in which commercial travellers have more than packages of samples, &c., accompanied by detailed lists of the contents of each separate package, only one package in three need be thoroughly examined on import and again at exportation, provided the goods actually contained in the case are found to agree with the goods specified on the list. Where this report are occur, except of a very trifling nature, the total contents of each case must be examined. All such samples must be examined either at the receiving stores or at the colonial bonded warehouse.

Dutiable goods imported into the colony as samples may be admitted as such without payment of duty, provided that the comptroller of customs or sub-comptroller is satisfied that such goods are bona fide samples imported in the ordinary course of commercial business, and that the duty payable on any one sample shall not exceed two dollars, and further that the duty payable on the aggregate of samples imported at any one time shall not exceed five dollars. When the aggregate duty exceeds five dollars, such excess should be paid in the ordinary way.

The regulations also state the conditions under which packages of retail of goods (wines, spirits, tobacco, &c.) of less than the legal size of samples may be admitted, the methods to be adopted in the sampling of goods in warehouses, and conditions under which drawback of duty is allowed on the exportation of hand dressed and cracked, cuddles or clothing made from duty-paid imported materials.

BRITISH HONDURAS.

Commercial travellers must obtain a licence from the Town or Municipal Board before doing business in the Colony. The fee for a licence is $50 (£10 8s. 4d. sterling). All licences expire on the 31st day of December in each year.

On arrival in the Colony travellers are required to furnish to the Customs a list of all samples carried, with covering invoices in support of the values shown, and to make a deposit equal to the estimated duty payable thereon.

The Customs must be satisfied in each case that it is proposed to dispose of any of the samples carried when the prescribed duties will be collected, and the articles must be left the list on file.

On the completion of business the Customs are satisfied, who is the samples are compared with the lists on file and thereafter represents for re-exportation.

The deposit to cover import duty is then refunded in full if the samples are found to agree with the lists.

CEYLON.

No special regulations exist, nor are licences required.

Samples of no commercial value are free of import duty. In the case of samples of value, the traveller makes a declaration as to their nature and value and produces certified copies of invoices in support of this declaration. The goods are then delivered after such examination as the collector deems sufficient and on deposit of the duty assessed. The deposit is refunded on the re-exportation of samples, less the amount due on any samples reported sold or missing after such examination as the collector deems sufficient. A refund of the deposit can not only be claimed on the samples, if samples are exported within a month, but this period can be specially extended by the Collector on reasonable cause.

Refunds of deposits are made at the time of exportation, and the traveller receives his refund before leaving the Island. In the case of chemicals and other precious stones, special arrangements may be made for the deposit of such a quantity of sufficient value to cover the duty or a letter of guarantee from an approved local bank in place of payment of the duty in cash. The samples may be exported from any port prior to sufficient notice is given to the Collector.

CYPRUS.

There are no special regulations and no licences are required even for the sale of samples.

Commercial travellers bringing samples to Cyprus will pay Customs import duty on deposit. On their departure from Cyprus the duty will be refunded to them in respect of such samples as have been re-exported within six months from the date of importation.

DOMINICA.

Commercial travellers disposing of goods are regarded as pedlars, and are required to obtain a trade licence according to the value of the goods involved and other circumstances. The fee, however, seldom exceeds £10.

Travellers representing more than one firm, and principals of firms travelling to take orders or to visit their customers are subject to no special regulations.

Baggage of commercial travellers is examined by a Customs officer, and duty collected on other samples of no commercial value are passed without restriction. A list is taken of samples of saleable value, and a deposit required of a sum equivalent to the duty, which is returned when the samples are re-exported, the duty on any article which may have been sold being deducted. Samples upon which a deposit has been made, must be exported from the port at which imported within three months.

Goods (not being bona fide samples) imported by a commercial traveller are subject to the ordinary Customs regulations. If exported within twelve months a drawback of the full amount paid is allowed if of the value of £10 and over.

FALKLAND ISLANDS.

There are no regulations or restrictions except in the case of spirits, wines, malt liquors, tobacco and matches samples of which are subject to duty whether valued to be of commercial value or not, and for the sale of which licences must be obtained.

FIJI.

Commercial travellers taking or soliciting orders must take out a licence costing £7 10s., which is valid for the quarter in which it is issued.

GAMBIA.

Patterns sample and advertising materials of no commercial value admissible, such to the Revenue officer are exempted from Import Duty under the Customs Tariff Ordinance.

Samples of not less of commercial value other than those prohibited to be imported, admits of on payment of a deposit, to secure Customs duties, and on a declaration being made that they will be re-exported within six months, when the samples are re-exported the deposit is refunded.

All samples are subject to Customs examination both inwards and outwards.

No samples are not allowed to sell samples in the Colony except by special permission and payment of the Customs duties.

GIBRALTAR.

No regulations are in force, and no licences are required except as regards to sale in wines, spirits, malt liquors or tobacco, when a travellers' licence must be taken out and a fee of £10 per annum paid under the Revenue Ordinance.

Wine, spirits (including perfumed spirits), malt liquors, tobacco and other spirits are the only dutiable articles, and small samples of these are allowed to free at the discretion of the Treasurer.

GOLD COAST.

No special regulations or taxes exist, and no licences are required. Permission may be given by the Collector of Customs at any port to import commercial travellers' dutiable samples without payment of duty, subject to the conditions that such samples shall be taken out of the Colony within six months and that the amount of duty on such samples be deposited with the Collector or a bond given for the payment.

GRENADA.

No special regulations or taxes exist, nor are licences required.

Samples of no commercial value are not liable to duty; those of commercial value are charged and valued, and a deposit equivalent to the import duty is required, which is returned when the goods are re-shipped and placed in the Government warehouse prior to shipment.

HONG KONG.

This is a free-trade colony in all things except intoxicating liquors (i.e. beverages), spirituous liquors (i.e. perfumed spirits, methylated spirits and toilet preparations) containing more than two per cent of alcohol by weight, water spirits and tobacco, which are dutiable and neither as to the admission of samples nor as to treatment of commercial travellers is there any reference in the ordinances, laws, or regulations.

The importation of harmful drugs and dangerous goods is only permissible under certificate.

Samples of dutiable goods brought into the Colony should be declared at the Imports and Exports Office.

JAMAICA.

Samples having no commercial value are admitted free from duty, but in respect of those of commercial value the amount of the duty plus 10 per cent. thereof is deposited in cash with the Customs authorities on arrival at the colony, the amount being refunded to the traveller when leaving the colony for all samples re-exported by him. The usual time allowed for re-exportation is six weeks. If the samples brought happen to be "cut" or of no commercial value, no deposit is necessary.

KENYA COLONY.

Commercial travellers pay, in respect of each year or part of a year in the colony, Rs. 500 per annum. Arrangements have been made so that the arrival of commercial travellers will be reported to the Resident Commissioner, Mombasa, both by the Customs and Immigration authorities. An Administration clerk will attend at the Customs house to issue licenses. Periodical list of license issued will be published in the official gazette.

MALAY FEDERATED STATES.

The importations of opium is entirely prohibited and that a deleterious drugs is prohibited except with the permission of the Principal Medical Officer or a Senior Medical Officer of the Government. Skimmed milk in separated milk, annual or normal condensed in bottles, commonly known as cream (using tinned material) except under licenses granted by the Commissioners Trade & Customs and in accordance with the conditions specified therein, bowie-knives, matches, quick-firing and machine guns, and other guns of a similar nature are prohibited from importation except under and in accordance with the conditions of a license.

The importation of intoxicating liquors and tobacco (both dutiable on imports) is restricted by an import licence.

The following articles are subject to import duties: intoxicating liquors, tobacco, petrol, kerosine, matches, sugar, pottery, molasses, sugar cane, treacle, glucose, golden syrup, cordial, vinegar, chicory, edible oils and fats, cement and cement manufactures, tiles, cosmetics and perfumery, textiles and apparel, leather imitation leather, musical instruments and wireless and parts thereof, coffee and cocoanuts other than dried and leather and fancy goods, cycles and accessories, musical instruments and wireless and parts thereof, coffee and cocoanuts other than dried and are included in section 10 of "The Explosives Enactment, 1904."

Travellers' samples of dutiable goods are dutiable on import, and if re-exported within three months from the date of importation, or within such further period as may be determined by the Chief Secretary to Government, a refund of the duties paid as may be sanctioned by the Commissioner, Trade and Customs, is made.

A person being a bona-fide traveller entering the Federated Malay States may be allowed to bring in duty free for his own consumption:

(1) Wines or spirits not exceeding 1 quart;
(2) Tobacco not exceeding ½ lb.;
(3) Matches not exceeding 6 boxes;
(4) Sugar not exceeding 1 pounds;
(5) Beer or Malt Liquor not exceeding 1 quart;
(6) Edible oil or fats not exceeding 1 lb.;
(7) Cosmetics and perfumery in open tins, bottles or other containers.

(8) Textiles, wearing apparel, leather and imitation leather goods when bona fide used or worn before importation and are imported for the private use of the importer and not for trade purposes.

Kilns are intended for use in the manufacture of spirits in a licensed distillery is exempt from duty.

MALTA.

In Malta there are no regulations or taxes, nor is any licence required.

Samples are exempted from duty if they are of no commercial value. Samples of commercial value, if intended for disposal in the Island, are charged duty. If for exportation, they are either deposited at the Custom House, or released against a deposit of the amount of duty due. As a rule, samples are allowed to remain in the Island for a period of three months; in certain cases this period is also extended. Precious stones, unmounted or not, may not be taken out of Customs premises. Travellers may show them to customers at the Customs Branch of the General Post Office, under the surveillance of a Customs officer, for whom attendance are charged.

MAURITIUS.

Commercial travellers are not subjected to any special tax or licence charge, provided they do not intend to dispose of any goods they may bring with them. A travelling agent taking orders for goods, wares and merchandise to be imported from Mauritius trading outside the colony is required to pay the licence fee of Rs.300 per six calendar months, whereas a commission agent, who takes orders and receives goods on account of others, whether such goods be imported in his own name or not, is required to pay the licence of Rs.150 per six calendar months. If he wishes to hawk the goods, a hawker's licence will be necessary. Samples of no commercial value are exempt from import duty; other samples are dutiable, but arrangements exist whereby they may be delivered on deposit of the amount due as duty. This deposit is returned provided the goods are exported within six months, duty being retained for any parcel disposed of and not reshipped.

A separate licence would be necessary if the commercial traveller intends to sell his samples. Similar licence with varying costs are required by peddlers.

MONTSERRAT.

No special regulations exist, and no taxes are imposed. Samples are checked by the Customs authorities on the arrival and departure of the traveller. Any samples sold are charged duty at the usual rates. In some instances a deposit may be demanded and returned when the goods are exported within three months. There is no limit as to the time when samples must be exported. Samples of no commercial value are not liable to duty.

NIGERIA.

No licences are required, and no special taxes exist. Commercial travellers dealing in spirits are obliged to take out spirit licence if they actually sell spirits themselves, but they do not require a licence for the distribution of samples. Gunpowder, shot and firearms are sold under certain restrictions.

In prescribed cases the duty paid on any goods may be retained by the Customs on deposit for a period not exceeding six months, and the deposit may be returned to the owner if the goods are exported within the prescribed time.

Samples not exempt from duty.

Goods imported for the purpose of public exhibition entertainment.

When goods referred to are imported, the importer shall deposit an amount sufficient to cover the duty on the goods, and a permit shall be issued which should contain:—

A list of the goods imported, specifying the nature of the goods and any marks necessary for the purpose of identification.

A statement of the duty chargeable and the amount of the deposit.

The appointment of a period, not exceeding six months, at the expiration of which, unless the goods are exported, the amount so posited shall pass to revenue.

The following Customs regulations are in operation in connection with the importation of commercial travellers' samples:—

(1) On the production by a commercial traveller of a list or declaration containing a full description of every sample brought by him, officially attested by the Customs authorities in the United Kingdom, examination of the samples may be limited to ascertaining that they are fully enumerated on the list produced.

Unless the detailed examination is made

(2) The list referred to in the preceding sub-paragraph is to be attached in accordance the duty chargeable on the samples. A deposit of the duty is required before delivery of the samples, or, alternatively, a bond with sufficient sureties for the amount thereof may be accepted instead of a cash deposit.

(3) If the commercial traveller is unprovided with the list referred to in sub-paragraph (1), he may be required to produce to the Collector of Customs a certificate or letter of identity from his principals, or otherwise satisfy the Collector of his identity for the concession. If the collector is satisfied on this point a list will be compiled by the commercial traveller giving a full description of every sample imported for identification and assessment of the duty chargeable thereon. The duty will be deposited in cash, or a bond as set out in the preceding sub-paragraph.

(4) Should the samples be not the marks, stamps or seals of the country of exportation, no additional marks or seals for purposes of identification need, as a rule, be affixed by officers of the Customs Department.

Contraventions, if the samples on importation bear no seals, they are to be marked or sealed for future identification, should such a course be deemed necessary by the Customs officers at the port of arrival.

(5). The list of the samples, whether that produced by the commercial travellers or that compiled at the port of arrival will be signed and dated by the officer at the port of place of importation, who will affix to the list a statement bearing the official seal, to attest and showing:—

(a) The name of the port at which the samples are imported, and the amount of duty chargeable on the patterns or samples, also whether it was deposit in money or whether security is given.

(b) When a deposit has been made the receipt issued be made out to the importer to enable him to withdraw the same at any point subject to the collector's endorsement thereon that the deposit may be refunded.

(c) The marks, if any, that have been applied to the patterns or samples:

(d) The date upon which the amount of duty deposited will be entered to the public account or the amount recovered under the security given, unless it is proved that the patterns or samples have been re-exported or re-shipped in bond. This date is to be not later than six months from that upon which the samples were brought into the country.

No charge is to be made for the documents issued or certified by the Customs officers or for marking for identification.

(6) The production of the list referred to in sub-paragraph (1) will not be required in the case of patterns or samples not liable to duty, and the examination of the lists containing such patterns or samples will be restricted to ascertaining that no dutiable article are contained thereon and that the goods produced are bona fide samples.

(7) Patterns and samples of dutiable articles may be produced to the Customs officers at any port in Nigeria for examination prior to exportation upon dutiable samples are not required to be produced on shipment.

(8) To obtain the return of the deposit made on entry of the patterns or samples, in the cancellation of the bond entered into, the commercial traveller in regard to produce with his samples the list thereof signed by the officer at the port of arrival.

Provided that the time allowed for production (see sub-paragraph 3) still has not been exceeded, and the Customs officer satisfied that the goods as produced are identical with those imported on the list, the amount of duty originally deposited will be refunded. The list is to note the exportation of the samples, the statement referred to in sub-paragraph (4) being stamped.

NORTH BORNEO.

No special taxes or regulations. Samples of no commercial value are allowed to enter free of duty, but samples which appear to be for sale or of commercial value are subject to duty, which must not be paid, however, until the departure of the traveller from the country.

A deposit of the approximate duty on the total value would be demanded pending re-exportation, which must take place from the port of importation within any reasonable period (say three months) from the date of importation.

Commercial travellers are required to supply the Customs authorities with a list of the samples that they bring into the country, and, on their departure, they will be charged duty for any samples which have been sold or unaccounted for.

NYASALAND PROTECTORATE.

Since the 13th of December, 1921, no "agent of a foreign firm" is required to take out a licence, the fee being £10 per annum or £27 10 0 for six months or under.

Agent of a foreign firm means any person who, in the Protectorate, solicits or receives orders for the purchase of goods or things at any period, firm or company which does not carry on a licensed business in the Protectorate that shall not include a person, firm or company but, being licensed to sell goods in the Protectorate, sells or offers for sale goods consigned to him or to by a foreign firm.

Liquors and samples of no commercial value are free of duty. Other samples pay duties at various rates according to their nature, but make rate on all goods not otherwise classified being 17 per cent. ad valorem at the port of discharge (Beira), which duty is, however, refunded if the samples are taken out of the country by the traveller within twelve months of date of import.

No railway concessions are granted to agents or commercial travellers.

An inclusive charge of 3 per cent. ad valorem is made to cover all port and harbour charges. This charge is refunded if the samples are taken out of the country by the traveller within twelve months of date of import.

SOUTHERN RHODESIA.

The licence payable in the colony of Southern Rhodesia by commercial travellers and agents representing business houses domiciled outside of Southern Rhodesia is £30 per annum or £15 if taken out after June 30 for the half year.

LICENCES.

Agent of a Foreign Firm.

(1) Non Resident or resident under two years.

Yearly licence, 1st January to 31st December	£30	0	0
Half-yearly, 1st July to 31st December	15	0	0

For each additional firm represented by him

Yearly licence, 1st January to 31st December	5	0	0
Half yearly, 1st July to 31st December	2	10	0

The maximum licence duty payable in respect of additional firms is £30 per annum, or if half-yearly rate £15 per annum.

Auctioneer licence (additional), yearly ..	£10	0	0
" " " half-yearly ..	5	0	0
Traveller's Liquor Licence (additional), yearly	45	0	0
" " " half yearly	22	10	0

(2) If resident for at least two years in the Colony of Southern Rhodesia immediately prior to his application for a licence, half the above rates is *respect of yearly licences only.*

ST. HELENA.

No special regulations exist, and no licences are required except for the sale of wines, spirits and beer. Samples of wines, spirits and beer are liable to duty; other goods pay a small wharfage charge only. No rebate is allowed on subsequent exportation.

ST LUCIA.

No special regulations or taxes are in force, but no business can be done in the capital (Castries) until a licence has been taken out at a cost of £1 per annum.

[illegible] in to enter, themselves of the extent and quantity of the samples brought in, and to see that they are shipped with the agent on his departure. Any dutiable goods found to be short on the outward tally are liable to duty at the ordinary tariff rates.

ST. VINCENT.

No special regulations exist. Import duty on samples is payable only if they are disposed. As regards payment of Customs duty, a commercial traveller has to pay a deposit sufficient to cover the duty on samples, the deposit being returned to him on his departure, if duty on such as may have been disposed of. Samples, which are to be displayed, are checked by a Customs officer on arrival of departure.

The Kingstown Board has power to make regulations to impose a tax not exceeding £2 per annum on travelling agents who do business in the town of Kingstown, the capital of the Island, but no regulations have yet been made.

SEYCHELLES.

No special regulations exist, but a commercial traveller may be taxed in proportion to his term of residence in the colony. (Section 25 of Ordinance No. 7 of 1923.)

If a commercial traveller imports goods for sale he must be licensed either as a wholesale dealer, a wholesale and retail dealer combined, or as a retail dealer, in any particular branch or branches of trade he may carry on. (Ordinance No. 7 of 1923.)

Samples pay duty except when they have no value. If samples have not been unpacked, seven-eighths of the duty is refunded, provided the amount of the refund is not less than 5 rupees, on exportation within three years from the date of importation. The duty is payable on all goods, samples of value included, upon importation.

Under Customs Tariffs revision by Ordinance No. 3 of 1924, samples (*bona-fide*, not intended for sale), except those of pipes and tobacco, do not pay duty.

SIERRA LEONE.

There are no special regulations.

The importer shall either deposit with the Comptroller of Customs such of money sufficient to cover the duty, or enter into a bond with one or more sufficient sureties in a sum equal to the amount of duty.

Unless proof is furnished that the articles have been re-exported or placed in a bonded warehouse, at the expiration of three months, the amount of duty deposited or the amount recovered under the bond, shall be brought to account as revenue.

It will not be necessary to give a list of articles are present [illegible] the purpose of re-exportation or for re-exportation, [illegible] in a bonded warehouse, the Collector of Customs [illegible] to be satisfied by examination that the articles [illegible] [illegible] shall be required to give a bond [illegible] [illegible] [illegible] the office which shall be the port of importation which [illegible] shall be required.

Articles [illegible] [illegible] [illegible]

REGULATIONS FOR COMMERCIAL TRAVELLERS ABROAD.

Re-exportation or re-import thereof in bond shall be insured by means of a transit certificate giving an exact description of the samples.

No tax, stamps or seals are placed upon the articles, unless those already placed by another state are sufficient to establish identity. The Customs authorities may, however, fix a supplementary mark to such samples in special cases where they may think this precaution necessary.

BELGIAN CONGO.

Firms not established in the Belgian Congo must make a declaration to the administrative authorities of the locality where they enter the country, or in the locality in which they start trading. This declaration will describe the nature and scope of the operations they intend undertaking, and will include an estimate of the goods they hope to derive therefrom.

At the same time, on payment of a fee, they obtain a permit which takes the form of a receipt that shall be kept on hand.

The minimum fee payable is 5,000 francs.

If the firm does not make the sale of goods either than from goods on board vessels anchored in the Lower Congo

The minimum fee payable is 5,000 francs.

1 In the case of professional commercial travellers, under-or commission agents selling the Congo, to take no place entirely or well-known

2 In the case of those whose business includes the sale of vegetable goods

The permit is valid until December 31st of the year of issue

In the case of those who not in open regular and a guarantee of value equal to that required for the permit must also be paid

The authorities will draw from this guarantee all sums due to them for unpaid taxes, &c.

Before leaving the Belgian Congo, or if his stay is prolonged beyond January 1st the person who holds the permit must deliver to the administrative authorities of the locality in which he is doing business, the permit he has received. If this is not done the guarantee will be confiscated. Six months after expiry.

The annual tax for permits for all other cases is 2,000 francs exclusive

Which concessionaires the Congo or share their operations during the latter half of the year. In such cases the minimum fee are halved

BOLIVIA.

Commercial travellers require no other documents than letters of introduction from their principals. A power of attorney from the firm represented is not essential, but it is advisable to have it in cases where the commercial traveller expects to enter into contracts or where he desires to obtain advance payments on orders.

The following shows the licence fees levied in the various annual dispatches of Bolivia for 1910. The licence fees and the fees are levied regardless of the number of firms represented or lines of goods carried and vary between the two accounts as shown near line to the nature of business carried on: In Paz (1 year) 500 to 50 bolivianos; Cochabamba (three months) 200 to 50 bolivianos, Oruro, 200 to 50 bolivianos; Potosi, each journey 100 to 100 bolivianos, Sucre (each journey) 400 to 100 bolivianos Upsala each journey 200 to 50 bolivianos, Santa Cruz (7 to 30 days) 100 to 50 bolivianos, Iquique, each journey 100 to 100 bolivianos

These charges are often avoided by having a local agent, to whom the samples &c are consigned

Only samples of no commercial value may be admitted free and the Customs authorities generally mutilate the samples in such a manner as to make them unsalable without actually destroying them. Travellers are required to furnish a list of samples stating the value and giving a 50% bond which is returnable upon condition that they withdraw the samples within an agreed period which is usually limited to six months. The Bolivian Government confiscate the 50% bond if the goods are not re-exported within a certain period. Advertising matter for commercial distribution is subject to Customs duty.

BRAZIL

Travellers not familiar with the process of passing samples through the Customs House should leave their dutiable baggage in the Customs until they have consulted their local correspondent or the British Chamber of Commerce at the port.

While it is possible for a commercial traveller to have his samples admitted to the country free of duty under bond it is more expedient and cheaper to pay the duty and get the samples cleared and delivered.

It is possible for a traveller to have in bond a few or several cases of samples, but it is practically impossible that he would be able to remove them from bond and return them into bond later.

A commercial traveller visiting South America having a number of cases of samples would be able to leave in bond under a Responsibility Bill which of the sort could not contain samples he does not need during his visit to Rio de Janeiro or other Brazilian ports, and for which he would be able to pass at his regular consular invoice and other details called for. In any case, he would require the services of a despatch agent to follow the process over the bonds for him.

Duty on all printed matter is very heavy and is increased when there are illustrations, printing in several colours &c.

Disputes with Customs officials should be avoided by the exercise of patience, courtesy, sympathy and deference to the regulations however unreasonable they may appear to be

BULGARIA.

The following are the regulations affecting commercial travellers.

Commercial travellers in Bulgaria representing houses or manufacturers, established in Bulgaria or elsewhere, are allowed to sign contracts and accept orders only for those houses for whom they are authorised to act. Every commercial traveller must obtain a licence in the form of a card, which will be delivered to him on application to the competent Chamber of Commerce. Foreign commercial travellers in Bulgaria should apply for this card to the Customs authorities at the frontier town on entering Bulgaria. The application for this licence must contain (a) a full description of the class of goods sold, (b) the name of the firm represented, (c) the period for which the licence is required either six months or one year. The application must, moreover, be accompanied by (1) a certificate of identity of the commercial traveller, which must be fully legalised and translated into Bulgarian, (2) a power of attorney delivered by the firm represented. This power of attorney must clearly define the rights given to the commercial traveller and must be translated into Bulgarian and fully legalised. The commercial traveller may not, under any circumstances, accept or sign on behalf of, or on behalf of any firm or manufacturer other than that whose power authority he holds.

The above regulations apply not only to commercial travellers, but to all members of any firm travelling in Bulgaria with a view to soliciting orders or carrying on business.

Commercial travellers in Bulgaria whose business in Bulgaria is to buy goods of Bulgarian origin must provide themselves with a referee to shore.

CHILE

Registration is the first thing to do. If the visitor is to remain in the country 10 days or less he is liable compulsory Registration at Valparaiso and Office of the Inspector Bureau at the Municipal Publication.

Licences are required for each separate Department visited or the municipalities at the Municipal Office of the chief town in the Department.

For the purposes of licences, commercial travellers are divided into two categories, first and second, paying 1,000 pesos and 500 pesos per annum, respectively in all Communes (Municipalities) having more than 40,000 inhabitants. In Communes of less than 40,000 inhabitants the fees are half.

Communes having between 20,000 and 40,000 inhabitants, and those Communes having less than 20,000 inhabitants have 10% of above. Communes having less than 10,000 inhabitants 20% of above.

The tax is payable half yearly, and travellers taking long terms with six months or less pay one half of the above quoted amount. If however, commercial travellers to visit a single town and remain for longer periods to be placed the such a local agent, the tax mentioned can be waived. No tax is payable to the [illegible] to be with business houses in Chile.

SAMPLES

[illegible] plus duty [illegible] value must be taken into the [illegible] plus of the [illegible] for a period of six months free duty is then payable, should [illegible] be exported. [illegible] the guarantee deposit or bond which is given on entry is cancelled without charge. If samples entered by commercial traveller have exceeded of time which [illegible] be put to industrial use.

Import duty is payable on the [illegible] of duty can be collected provided that the samples are re-exported within one year.

On entering Chile it is necessary to flag the samples at the Customs House and include a deposit of the [illegible] duty payable on the samples or to furnish a bond for the amount.

In order to comply with the requirements of the Chilean Customs and avoid any difficulties in obtaining a refund of the deposit or cancellation of the bond, the following procedure should be followed:—

1 A certificate should be obtained when leaving the foreign country to the effect that the samples had been charged from duty.

2 This certificate should be shown to the Chilean Customs when declaring the samples on entry into the country and fixing the bond.

3 Notice of intention to remove the goods from the country should be given at the point where the traveller intends to leave Chile, and the corresponding certificate of re-shipment obtained.

4 Upon entering into the next country in certainty that the same goods proceeding from Chile have been received should be obtained and returned to the Chilean Customs House where the certificate of re-importation was given and the bond cancelled the transaction should be completed.

These operations should be done through responsible representatives or Custom House agents.

CHINA

From 7th January, 1912, the following set of new rules for the import duty treatment of samples and advertising matter will be enforced

1. Advertising matter, for free distribution which can be put into other lines than advertising and has no commercial value (such as calendars, booklets, large paper posters) shall be free of duty free.
2. Samples forces samples such as shirts, singlets, bedsheets if multiple lines such as napkins or to make the warning of time imposed, cloth of all kinds in sheets of a uniform quality, in lots the samples and in reasonable quantities certificate of re-export. Implements of [illegible] and value tobacco leaf, raw cotton, silk, hemp, sand, of different qualities and all jewels and ornamental ornaments, shall be passed duty free.
3. Advertising sample which may be put to other uses than advertising, such as calendars, note books, diaries, fans, calendars, glassware, blotting pads, mouth cards, pencil pipes, pocketbooks, fountain pens &c. all kinds of stationery, drugs in bottles or packages, cheroots of all kinds, brandy, whisky etc., in miniature bottles, blocks, wooden figures, saws, tools, tins etc., and all samples made up in summarise packing, or in miniature, palette, tooth paste, shaving cream etc., whether for free distribution or not, shall be charged duty according to the appropriate heading
4. When duty relation in the samples are charged in a bond or be for re-exportation abroad within six months, an application giving full particulars must be handed in at the time of importation and the goods will be released after satisfaction and on payment of a deposit to cover the duty, a formal application for the sum thus paid will be made by the Customs. If the goods are re-exported abroad within six months, duty shall be charged in a certificate which are kept in the country, while there are balance of the duty paid will be found. This period of six months may be extended but the dit. on of the Customs, but such extension shall not exceed a further six months.

COLOMBIA.

A commercial traveller is free to transact his business without any formalities on the part of the [illegible] Government after leaving the Custom House

[illegible] the commercial traveller must secure a licence in the form of an exhibition [illegible] The case Certificate shall be filling where the [illegible] from which [illegible] the [illegible] into the municipal tax [illegible] The licence is issued by the [illegible] of the [illegible] [illegible] of municipalities, in which the capital [illegible] is [illegible] [illegible] of the [illegible] [illegible] [illegible]

REGULATIONS FOR COMMERCIAL TRAVELLERS ABROAD.

The travelling salesman or his agent shall enter the samples in exactly the same manner as would be followed in the case of any other merchandise, and shall make a deposit to cover the full amount of duty. The customs official designated to make the customs inspection shall make a very careful examination of the packages. The collector of customs shall give the salesman or his agent a certified copy of the entry (pólizá) which must accompany the agent also for a permit to re-export the samples (pólizá de reexportación) samples may be re-exported through the Custom Houses of San Juan, Llanes, or Puntarenas, and in the case of applications made at the central Custom House (San Juan de Dios central) the packages will be sealed marked and shipped with full of leading to the collector of customs at port of departure If, on comparing the samples with the entry at the Custom House, it is found that there is a discrepancy or that any of the samples are missing, the interested party shall forfeit the entire amount of duty paid The commercial traveller however can dispose of all or part of his samples with permission of the collector of customs concerned and upon the previous payment of the corresponding duties A period of 30 days is allowed to travelling salesmen to avail themselves of the privilege of re-exportation, and if at the end of this period the samples have not been re-exported the duties paid will not be refunded When the commercial traveller applies for the permit to re-export his samples, the amount deposited in bond on entry will be refunded less a charge of 0 05 colons per kilo gross weight provided the contents of the packages are the same as stated at the time of making entry

Translation of Chapter VII of the Decree of 1st November, 1898, referring to Commercial Travellers

Commercial travellers from countries with trade conventions with Costa Rica on the subject will present to the Head of the Customs House at the port at which they disembark their certificate of identity and an exhibit of the samples they carry duly checked by the authority claiming with the duty in the country of origin All being found in order they will then be provided with a certificate for presentation to the Governor of the Province, who in view of this certificate or subject to the payment of a fee of eight colones (8 00) will extend a patent or licence enabling the traveller to traverse the whole of the Republic in the exercise of his calling, without any further fees or necessity for any other patents or licences

A treaty of June 24, 1897 revises No. 6 the superintendent of Commerce Washington, in 1 provides a single licence fee for commercial travellers, to obtain which the traveller must submit a certificate of identity signed by a Costa Rican Consul No licence is required of persons (1) who are exclusively buyers, (2) who travel only to study trade and make no sales or (3) who operate through local licensed agents Samples without commercial value shall be admitted duty free

Samples rendered valueless by marking, stamping or affixing, shall be considered without commercial value

Samples having commercial value shall be admitted upon giving bond for the payment of lawful duties if they do not be exported within the next six months

Duties shall be paid on the proportion of samples not re-exported A commercial traveller may sell his samples without special licence in transit

The collector of customs will deliver to the salesman or his agent a certificate copy of the clearance papers (Póliza) and this must accompany the application for a permit to re-export (pólizá de reembarque)

The following articles of jewelry samples which must be left in the custom-house exhibited in the presence of a customs official. It is advisable to repack samples in the presence of the customs official, therefore may be cleared in a few hours, or depending upon the ability of the salesman to give a satisfactory memorandum of the contents of his trunks

CUBA

A commercial traveller, with or without samples, needs no credentials so far as the Government is concerned, but it is desirable, nevertheless, that he should have some kind of credentials from the individual or firm he represents These need not necessarily be given or vouched for by any official authority as they would be used only for the purpose of identification and authorisation to transact business It would be still better if such credentials were authenticated by a notary or by a Cuban consular office

No licences are required, and a commercial traveller, after he has entered his samples is not subject to any regulations or restrictions in regard to the duration of his visit or the method of transacting business. There are no charges of any kind imposed on commercial travellers.

Samples of merchandise, the entry of which is not prohibited or restricted by law, may be imported under an invoice certified by Cuban consular officers It is important that such invoices should list and clearly identify all articles at their market price at the place of exportation All possible explanation as to prices will be found advisable for the greatest trouble in customs entries in Cuba arises on account of misunderstanding. If the articles are second hand, satisfactory proof of that fact should be furnished in the shipping documents

All samples of dutiable merchandise pay full duty upon entry It is provided, however, that in the case of any sample lot of not more than $200 in value, upon declaration of the importer that they are samples and will be re-exported, 75 per cent of the duty paid will be refunded after identification of the samples, if the re-exportation occurs within 90 days from the date of entry If any portion of the samples has been sold, the 75 per cent refund will apply to the remainder It is the theory of the tariff law that the 25 per cent of the full duty retained is to be considered as a just charge for the clerical work involved and for the privilege of doing business with our other coast. In order to be entitled to the refund of duty, samples must be imported as part of baggage and not as freight, express, or mail old parcels

The customs tariff of Cuba provides for the free admission of certain samples as follows —

Samples of silk, wool paper and fabrics under the following conditions

(a) That they do not exceed 40 centimetres in length, measured in the warp or length of the piece, even when such can also take up the entire width of the piece The width shall, in the case of fabrics, be determined by the flat, and, for felts and wool paper, by the narrow border which has not passed through the press

(b) Samples not having these dimensions shall be admitted free of duty only when they do not exceed 40 centimetres in any dimension

(c) In order to avoid abuse, the samples imported free from duty must have cuts 20 centimetres apart in their width, so as to render them unfit for any other purpose

When samples of fabrics are not provided with cuts 20 centimetres apart, the requirement may be fulfilled at the time of entry, in order that they may be admitted free of duty

Samples of hosiery rendered unfit for use by cuts 20 centimetres apart

Samples of trimmings in small pieces, of no commercial value or possible use otherwise than as samples

In view of the different operations which the traveller must carry out it is advisable that in engaging his services of a Custom House agent, first to ship such his baggage on landing, then to obtain the importation of his samples by the Customs on being re-exported to another country within a period of three months, and finally to obtain the return of the 75% of the duties paid.

DENMARK

Any person who desires to take orders in person or to be a party to taking orders in this country for foreign account shall—apart from the usual rules for authorised selling to persons carrying on trade and paying taxes in this country apply to the customs authorities and obtain a licence (Adgangsbevis) on acknowledgment of the notification and permit to transact business (Act No 184 of July 1st, 1897, concerning commercial travellers of foreign firms) No business may be done before a licence has been obtained.

Pursuant to this provision the duty of securing a licence shall be incumbent on any person who desires to take orders in person or to be a party to taking orders for foreign account whether or not the trade is carried on in one town only or by travelling in this country.

The following, however, shall be exempt from taking out a licence directors and similar persons who without canvassing for orders, pay personal visits of canvassing, inspect their branches or transactions of their agents here or at the same may be accompanying such foreign agents on their travels for visiting customers in this country This shall apply to persons accompanying a licensed commercial traveller for the purpose of assisting him as an interpreter, as a guide, or for some other purpose of interpreting in the strictest sense of the word to taking orders, instructing investors and operators performing only technical demonstrations and the like If the said persons are in any way instrumental in taking orders, they shall be bound to take out a licence

In the case of the Copenhagen customs, licences shall be taken out at the pay office of the customs house (Toldkammeret)

When applying for a licence, the person in question shall prove (1) by producing a certificate from the proper authorities or by any other means approved by the Minister of Commerce and Industry—a testimony that he is a firm represented by him is entitled to trade in the goods in question in its native country

(2) by producing certificates that he is certified by an Magistrate, Chief of Police Notary Public (with whom should be classed British Commissioners of Oaths), Chamber of Industry or Commerce, or ship-owners or consular representative of the country in question, shall be sufficient Licences previously issued will within a year after their registration, be considered as still valid nation

When applying for a licence, any co-partner of foreign trade shall also produce a power of attorney made out in his name instead by the firm in question

The requirement of producing a power of attorney issued by the foreign firm may for the present be fulfilled by producing certificates or consular representatives of the country in question, shall be sufficient Licences previously issued will within a year after their registration, be considered as still valid nation

When applying for a licence, any co-partner of foreign trade shall also produce a power of attorney made out in his name instead by the firm in question

The requirement of producing a power of attorney issued by the foreign firm may for the present be fulfilled by producing certificates or consular representatives of the country in question, shall be sufficient

Licences shall be issued for 45 kroner for one year, the fee payable being 100 kroner or 800 kroner respectively if the licence holds good for one foreign firm only If the applicant represents two or more foreign firms 50 kroner and 150 kroner respectively shall be payable in respect of each additional firm which shall be noted on the main licence, and a supplementary licence issued This shall apply even if the firms in question have a common proprietor so that in the latter case too a licence (supplementary licence) shall be taken out for each firm

Within the period of its validity a licence may, on payment of 20 kroner, be transferred to some other representative of the firm in question by an endorsement made on the customs authorities With regard to supplementary licences, it is, however a condition that they continue to be supplementary to a main licence, or that the difference between the fee charged for a main licence and that charged for a supplementary licence be paid In the latter case the original supplementary licence shall be returned, and a new main licence issued

Persons who during the last year have carried on and are still carrying on trade in this country in accordance with a trading licence, nothing than to sell the goods in question, and who are not in arrears with payment of personal taxes due to the Government or municipality, shall be exempt from taking out a licence Traders who, pursuant to this provision, are exempt from taking out a licence, may—also without taking out any licence for the persons in question use as assistants, for taking orders for foreign account, persons in their permanent employ and possessed of a trading licence of their own qualifying them to sell the goods in question, or who fulfil the requirements for obtaining such a trading licence. Commercial travellers or foreign firms shall—and this rule shall apply to persons who shall present a licence, and also to the sample.

representatives who, as above, are exempt from this—take orders from merchants and such other traders only in whose business these may be use for the goods in question (co operative societies, government and municipal institutions, however, should in this respect also be classed with business firms, and only in Copenhagen, the municipal towns, including the so called Danish (small towns) of South Jutland, and the following towns on Zealand, the trading places are also licensed by the Ministry of Commerce and Industry to have the character of municipal towns and having at least 3000 inhabitants

Kebenhavns Amt

Frederiksberg, Gentofte and Gladsaxe Kommuner, Lyngby-, Glostrup, Taastrup, Kastrup and Dragor-Stadsmarkt

Frederiksborg Amt

Hillerød Stadsmarkt, Hørsholm Jonl Vallerød Pensionat and Ringsted, and Frederiksborg Jonl Amtsfarvand By

Sorø Amt

Hunier Stadsmarkt

Odense Amt

Dalum kommune.

Svendborg Amt

Skovstal Handelsplads, the part of Sorup Sø Jørgens Kommune (the Parish Brabrans quarter, London and Strandlunde) which is adjacent to Svendborg Amtsland.

Vejle Amt.

Brande Stadsmarkt

Aarhus Amt.

Odder Stadsmarkt

Aalborg Amt

Vejgaard nogle and Hadsund boge

Ringkjøbing Amt.

Skjern Stadsmarkt

Riber Amt.

Brørumvinge Stadsmarkt, the part of Jerne Kommune (Holdemager, Jerne By and Dalmudlev) which is adjacent to Ribjerg, Vejen Stadsmarkt, and Vandrup Stadsmarkt,

Commercial travellers shall always carry their licence with them —if a licence is obligatory in their case—as well as a power of attorney issued by the foreign firm in question, in the original or a copy of same certified by a Notary Public, and produce the said papers on demand Furthermore, the assistants of such traders as are exempt from taking out a licence shall carry with them and produce on demand a power of attorney issued in their name by the head of the firm.

Offences against the provisions contained in the Act concerning Commercial Travellers of foreign firms or issued in accordance with same, shall be punished with fines not exceeding 2,000 kroner. The fines shall fall to the Treasury Any profit made by wilful transgression of the said provisions may, by judgement of the Courts, be forfeited to the Treasury Lawsuits concerning offences against the provisions of the Act will be treated as Police Court cases

In case of doubt, e g as to the limits of the areas in which commercial travellers of foreign firms may carry on their business, exact information about laws may be procured from the proper police office in order to avoid infringement of the provisions in force.

EXEMPTION FROM DUTY OF SAMPLES

For a period of up to six months foreign samples may be imported into this country duty free on condition that the importer deposits a sum equal to the duties payable on the goods (deposited) Under special circumstances the said term may be prolonged on application to the Customs and Excise Department or chief inspectorate of Customs of Copenhagen

In case of importation through the custom house of Copenhagen of samples of highly taxed articles in respect of which duty amounts to 1,000 kroner at least, the travellers, instead of paying the deposit in cash, may submit as security for the duty a written guarantee of some leading Copenhagen bank In custom houses outside Copenhagen to clear such a guarantee for the duty may take place only with the consent previously obtained of the Customs and Excise Department.

The clearance may take place either at the frontier, custom houses or at any other Danish custom house to which the samples are sent under seal of customs as unchecked goods. If the luggage is local luggage, the traveller may himself take it with him uncleared to the place of destination against sufficient security for subsequent clearance.

IMPORTATION.

On the clearance of any sample collection, it shall be stated whether the samples are intended for exportation or not, and the traveller must prove to the customs authorities that he is possessed of the requisite licence.

Furthermore the following rules shall apply to —

(a) Samples on which duty is levied by weight, number or measure

A specification of the samples shall be produced or made out.

The customs officer may require the samples to be provided with a mark of identity Generally such marking will, however, be required only in cases where the samples are particularly highly taxed articles and which, on importation, were not already sealed with the customs seals of the foreign country in question or with other safe marking.

(b) Samples on which duty is levied ad valorem

A list of the articles in question certified by some foreign customs authority shall be produced as well as (for the guidance of fixing the value on the basis of which the duty is to be calculated) an invoice made out by the firm in question, or, as the case may be, a declaration by the said firm as to the ordinary market price of the sale of articles at the time of despatch. If the traveller cannot produce such list etc, an exact specification shall be made out in duplicate containing details as to the value of every single

To the samples—unless consisting of small lots of low valued articles—shall be affixed the customs mark of identification (lead, seal or stamped label) and, in the case of highly valued articles, an additional special marking showing the relationship between the samples and the respective documents of importation.

No samples provided with stamped labels affixed by means of foreign customs leads or seals, or which obviously show on or affixed in some other manner considered secure in the opinion of the customs officers and stamped with foreign customs stamps, Danish customs lead, seals or stamps may be admitted.

Furthermore, the special mark of identification defined for samples of highly valued articles may be dispensed with, provided a list of the samples is produced, and the current number of the letter or the date of the certificate of the foreign customs authorities on the list is inserted in the stamped labels of the samples. Nor do pocket watches and similar objects on which a special trade number has been engraved or cast or which in some similar manner been provided with such number, need any special mark of identification, when the trade numbers have been inserted in the list of the samples or in the specification, as the case may be.

RE-EXPORTATION.

Re-exportation of the sample collection closed in accordance with the above mentioned provisions may take place either at the frontier custom house at which it was entered, or at any other Danish custom house.

Re-exportation of samples listed on a single bill of entry shall take place simultaneously and the samples shall be accompanied by an entry of exportation (in duplicate) containing a solemn declaration as to the identity of the articles. On re-exportation the customs receipts and list of the samples or specification shall furthermore be produced.

In case re-exportation of the whole sample collection is not desired repayment of the duty levied on the part of the sample collection which is being re-exported may be granted on the following conditions:

(a). For samples of goods on which duty is levied by weight, number or measure upon re-exportation of the remainder of such sample collection, a specification shall be produced of the samples left in this country.

(b). For samples of goods on which duty is levied ad valorem the samples destined to remain in this country shall be marked for definite identification upon re-exportation of the remainder of the sample collection. If, on importation a specification of the articles has been given in duplicate, the samples to be left in Denmark may be presented for identification and writing on the specimen as any Danish custom house. If however, the value of the articles and their nature according to tariff should clearly appear from the specification, identification of the articles left in Denmark will not be required.

Repayment of the duty deposited will be effected by the customs house where the articles are entered for exportation, in the case of Copenhagen by the pay-office of the custom house. The repayment shall be claimed within 28 days of exportation, and in every case a 1 krone stamp shall be affixed.

SPECIAL PROVISIONS.

On the importation of certain valuable articles, e.g. precious stones and pearls, which, owing to their nature, can not be marked by the customs, a detailed specification shall be made in duplicate containing an exact description of the articles (their number, weight, fineness or carat (as the case may be), brand, etc. One copy shall be handed to the traveler and the sample collection shall be sealed by the customs officers. Presentation of the samples shall take place in the presence of a customs officer, who shall remove the seal and see that no irregularities are being perpetrated, and after presentation he shall re-seal the samples collection until the next presentation shall take place. For the attendance of the said office shall be paid, for each day an amount corresponding to the pay for the time being due to an acting custom house officer. If the attendance of a customs office is required out of business hours, the allowance prescribed by law shall be paid.

Repayment of duty levied on collections of pearls and precious stones part of which have been sold in Denmark, will, however, only be granted on condition that, upon re-exportation of the remainder of such sample collection, a receipt is produced showing that duty has been paid on the precious stones and pearls sold here. (Revenue of the pearls and precious stones sold here shall take place in the town where the sale is effected, and the duty shall be paid without delay. Such duty may be calculated on the price at which the articles (non duty paid) are sold here in Denmark, provided the customs have no objection hereto and on condition that the declaration issued in the usual way by the vendor is endorsed with the purchaser's solemn declaration as to the purchase price. Precious stones and pearls re-exported shall be written off the specification.

FAROE ISLANDS.—A new law applying to agents of both Danish and foreign firms visiting the country came into force on January 1st, 1914. This law provides that commercial travellers are to be forbidden to offer or sell goods to other persons than those who have licenses under the law of March 21st, 1885. Commercial travellers will, however, be allowed to offer and sell such goods to manufacturers and tradesmen and other traders as is necessary for each of them in their business. Commercial travellers must obtain from the Sheriff at Thorshavn a certificate, which is valid for one year only from the date of issue. For such certificate a payment of kr. 20.00 must be made if the commercial travellr represents only a single firm. If he represents several firms he must pay an extra kr. 50.00 for each of those firms.

Fines varying from 10 kr. (11s 1½d) to 40 kr. (£2 1s 8d.) for the first offense, increasing up to a maximum of 100 kr. (£4 13s. 4d.) for the third and subsequent offenses, are to be imposed for transgressions.

In accordance with a recent law a commercial traveller, immediately on arrival in the Dominican Republic, must provide himself with a license which will cost $25.00 (plus $2.50 for the legalization, total $27.50), available within one calendar half year (to Sixth June or 31st December) for which it is issued.

This license must be obtained whether the traveller intends to sell or offer for sale, or not, goods or samples within the Republic, and failure to purchase the licence may entail heavy penalties.

DOMINICAN REPUBLIC.

It should be provided with a passport duly visaed when necessary by a Dominican Consul, and it is desirable that he should bring with him a power of attorney from his principals. This power of attorney should be legalized by a Dominican Consul. Without such a power of attorney he would not even be able to represent his principals at a meeting of creditors, and might be hampered in other ways. It is the usual custom for firms sending a travelling agent to notify the houses which he is going to visit.

CUSTOMS TREATMENT OF SAMPLES

The customs regulations are as follows:—"Samples which do not exceed two thousand dollars in value, be right into the country by bona fide commercial travellers for business purposes, provided they do not remain in the territory of the Republic more than four months, and provided that the importer submits a bond to the satisfaction of the Customs Deputy Receiver; this latter officer having to verify the samples when entry is made as well as when taken out of this country for their proper identification, free of duty."

The privileges of temporary importation continue in force even when a part of the samples has been sold, and the relative duties on that part have been paid. Re-exportation may be effected through any port of the Republic. A copy of the bond and a copy of the list of the samples should be presented to the officers at the port of re-exportation for identification of the articles and cancellation of the bond. Unsalvable samples or those not having commercial value are free of duty.

CUSTOMS TREATMENT OF UNSALVABLE FABRICS

The customs tariff of the Dominican Republic provides for the free admission of unsalvable samples or those having no commercial value; samples not exceeding $2,000 in value, imported by bona fide commercial travellers for their business, may be admitted free under bond, provided they do not remain in the territory of the Republic for more than four months, although this period is often extended.

The privileges of temporary importation still hold good, even though a portion of the samples has been disposed of.

Re-exportation may take place through any port. A copy of the invoice presented at the Customs House through which the samples are exported is required as proof of re-exportation.

In accordance with a recent law a commercial traveller immediately on arrival in the Dominican Republic must provide himself with a licence which will cost $25.00 (plus $2.50 for other formalities), available within the calendar half year (to Sixth June or 31st December) in which it is issued. This licence must be obtained whether the traveller intends to sell or offer for sale, or not, goods or samples within the Republic, and failure to purchase the licence may entail heavy penalties.

ECUADOR.

Commercial travellers, duly recognized as such by the Customs authorities, must guarantee with the authority at the port of landing the amount of import duty to which samples which they bring into the country are liable.

Under this guarantee samples may be imported for a period not exceeding 120 days. This guarantee will be cancelled on the production of the samples for export at the same port of landing, and their exportation must be certified by the Customs authorities.

Commercial travellers are not taxed for entering or remaining in the country.

Every traveller who enters Ecuador for the first time must present his passport, which must bear the visa of the Ecuadorian Consul at the port of embarkation, together with a photograph of himself and a good conduct certificate issued to him by the police authorities in the country of embarkation.

EGYPT

There are no regulations governing the admission of commercial travellers or the practice of their profession other than those governing the grant of visas, i.e., commercial travellers must produce to Egyptian consuls evidence that they are working on behalf of a well established firm, and if they are working on their own satisfactory evidence as to their good financial standing must be shown. The duty on samples of value has to be paid in cash or be secured by a bond which is cancelled on the re-exportation of the samples within one year.

Commercial catalogues and advertising matter imported indefinitely into the country are dutiable, but in practice duty is always collected on a nominal value. Telescopes, gramophones and portable typewriters are free from duty on condition that their price do not exceed £10. This concerns the personal property of tourists.

ESTONIA

Foreigners going to Estonia on business are subject to the regulations applicable to foreigners in general. The traveller must accordingly be in possession of a national passport, visaed by an Estonian Legation or Consulate for entering Estonia. On crossing the frontier, the day of entry into the country will be marked on the passport. Within five days of this, the owner of the passport must register himself at the local police station, and obtain permission to stay in the country.

Business Licenses.

Foreigners entering Estonia for business purposes, even though not establishing an office or taking business premises, must, within three days, pay in advance the sum of E. Kr. 50.00 for the first month or a part thereof. The said Kronen fee is to be paid either to the police officer at the frontier or to the local branch of the Nesta Pank (Bank of Estonia). Subsequent payments are received by the local branch of the Nesta Pank. Corresponding receipts will be issued to the passport. Persons infringing these regulations render themselves liable to a fine up to E. Kr. 1,000.00. The fine as well as the licence fee must be paid before leaving Estonia.

Travellers' Luggage.

Any traveller entering Estonia must pass the Customs inspection. Goods imported or exported by the traveller for trading purposes are subject to inspection in the usual way. Articles for personal use, such as clothing and linen, footwear, headgear, razors and toilet accessories, if obviously used, are exempt from Custom duty, and are allowed to be taken in and out of the country in unlimited quantities. Foodstuffs are allowed in such quantities as would be sufficient for use by the traveller to his nearest destination, however not more than 500 grammes, cigarettes, cigarettes, not exceeding 100 per each adult traveller, and tobacco, not exceeding 50 per each adult male, 1 litre of alcoholic drink in an unsealed vessel, one hand camera with photographic taken during the journey; pictures and photo albums with pictures of landscapes &c., guide books, maps and plans, one of each kind, books and newspapers, not more than 10 copies of each, and two packets of used playing cards.

Samples

Samples without trade value or received so by the Customs Authorities, are admitted without custom duties.

The Minister of Economics has the right to issue regulations facilitating imports by reducing, exempting from, or refunding duty on goods imported into Estonia, as samples, or Estonian goods exported abroad, as samples.

By the authorisation of the Minister of Economics the Chief of the Customs can allow samples of goods to be admitted without making payment of duty, when the payment of the duty is guaranteed by a deposit (cash or government stock) or when a written guarantee of a foreign Legation or Consulate to that effect is produced. Together with the deposit, a complete list of samples has to be presented (in two copies). If the samples of goods imported are not re-exported within three months, the deposit will become the property of the State

This period may be extended by the Chief of the Customs in individual cases

Before the goods are released from the Customs, the owner of the goods or his agent can, with the permission of the Chief of the Customs, take out samples of his goods for business purposes

These samples must not exceed the following quantities: 1 litre of liquid goods, 500 grammes of granulated goods and 10 metres of woven goods For all other goods the quantity of the samples allowed to be taken out is defined by the Chief of the Customs in each case

Duty will not be separately charged on such samples unless and but will be included in that to be paid on the whole consignment of goods.

Foreign goods lying in the customs sheds can be re-shipped abroad, without payment of duty, in cases specified by the law

By special permission of the Minister of Finance, such goods that have already passed through the Customs Office, can be re-exported and the duty refunded, if no more than six months have elapsed after they have been released, and other legal conditions pertaining to the matter observed.

On leaving Estonia

Foreigners who have spent more than five days in Estonia must obtain a permit from the local police station if intending to leave the country

Remark, Because the commercial travellers, who are citizens of countries with whom Estonia has entered into Commercial Treaties, are exempt from the above regulations to the extent provided for in the Treaties

FINLAND

A British commercial traveller, on his arrival in Finland, is required to obtain a trade licence from the Customs House before his samples are cleared through the Customs. It he intends to continue his activity in the country after the expiration of the time stated in the licence, he must obtain a new trade licence from the police of the town concerned by payment of the stipulated licence fee.

The cost of the licence is 1,000 Finnish marks for a period of six weeks. An extension of the licence for a further three weeks may be granted on payment of a fee of 500 Finnish marks, and further extensions of three weeks each will be authorised at the same fee up to a maximum amount of 3,000 Finnish marks for a whole year.

NOTE.—It should be observed that, in order to be able to enjoy the special facilities granted to commercial travellers from Great Britain by virtue of the Anglo Finnish Trade Agreement, the said travellers must be provided with a valid traveller's identity certificate (carte de legitimation) containing the name and address of the firm the traveller represents, and authorizing Finland as one of the countries the traveller is going to visit.

FRANCE

Article 24 of the law of July 15, 1889, which is still in force, stipulates that commercial travellers for foreign nations shall be treated as regards licences on the same basis as French commercial travellers are treated by those same nations. As French commercial travellers are exempt from any special regulations in Great Britain, British commercial travellers are also entirely exempted in France.

By the law of October 8, 1910, modified by the law of August 2, 1927, commercial travellers are defined as "persons whose ordinary and constant occupation is to serve as intermediaries for the sale of merchandise between producers, manufacturers, traders and all other persons, when the merchandise is necessary for the exercise of the purchaser's profession."

All commercial travellers, of whatever nationality, must possess a professional identity card. Foreign travellers participate, each one: description, name, surname, nation, date and place of birth, original nationality, if acquired nationality if in order, and domicile of the holder. The card in question which must bear the holder's photograph (two other photographs must also be furnished), is obtained upon the production of a written attestation, preferably in the French language, certifying that the applicant is a bona fide representative, from the [illegible], merchant or trader employing the traveller, such attestation to be visaed by the Chamber of Commerce in the district in which the firm represented, or its principal establishment, is situated. In the event of the firm represented being of foreign nationality and having no branch in France, the declaration of the employer must be visaed by the French Consular Agent in the district in which the foreign firm, or its principal establishment, is situated.

If the commercial representative or traveller is a collaborator or an employee of a general representative of a producer, manufacturer or trader, the attestation must be obligatorily supplied by such representative.

In the case of resident travellers, the attestation must further be visaed by the Chamber of Commerce of the district in which the applicant is domiciled.

In cases of cancellation of the engagement between the employer and employee, both persons are required to notify this fact within one month's delay to the authorities who delivered the card.

All cards must be renewed every year, or if the various documentary evidences referred to above will have to be reproduced.

Furthermore, travellers intending to reside in France for more than two months must provide themselves with a residential identity card. Applications for this card, together with four full face photographs, without hat, should be made to the local police commissary, or, failing him, the "Maire," within eight days of arrival, when a "récépissé" will be given valid until such time as the card is available. Any change of address must also be notified within 48 hours; the card being visaed by the Commissaire de Police of the district in which the traveller formerly lived, and visaed in turn before departure, the new visa being obtained from the Commissaire de Police or Town Hall within 48 hours of arrival at the new domicile. The charge for these cards is generally Fcs. 100, but certain categories of applicants are charged Fcs. 50 only. Cards are valid, at the moment, for a period of two years, dating from the date of entry into France.

As regards taxation, the situation of commercial travellers in France is far from clear. Stated generally, if a commercial traveller has no distinct personal commercial identity, and is bound strictly to the one or more firms he represents, i.e. if he presents himself solely in the names of those firms without receiving any commission, allowance &c. from the French client, and if he holds no stock in France, merely taking orders for goods to be delivered from abroad without in any way clearing the goods himself through the Customs, then the traveller would normally be judged to be the agent of a salaried employee, and would not, therefore, be liable either for "patente" or for the tax on turnover. On the other hand, a "représentant de commerce," i.e. a manufacturer's or merchant's agent, might, under certain circumstances, be liable for both these taxes.

Owing to the frequent changes in the regulations, however, visitors will be well advised to make enquiries as to the liabilities to tax thereof, immediately on arrival.

MADAGASCAR. Commercial travellers' trading licences are of several categories, ranging between Fcs. 1,000 and Fcs. 2,500 per annum. These annual rates, however, a little more than doubled by the addition of supplementary taxes.

Trading licences are valid for one year or from the first day of the quarter in which they are taken out.

Monthly or quarterly licences at a proportional fee are not obtainable.

FRENCH EQUATORIAL AFRICA. Commercial travellers should apply at the "Mairie" for permission to travel with their samples.

INDO-CHINA. No special regulations affecting commercial travellers.

OTHER COLONIES.—Generally the same as in France.

GERMANY.

Foreign commercial travellers must, in order to carry on operations in Germany, obtain a licence (Identity Card for Commercial Travellers) from the German authorities. Such licences are available for the current calendar year and for the whole German Empire; they are subject to the scale of charges of the State to which the application is addressed. They are issued by the Federal authorities. When applying for a licence the traveller has personally to produce a certificate of good reputation for the last 5 years, issued by the authorities of his State, a home passport plus the valid travelling passport and a written application from the firm he is travelling for.

If a treaty is in force between Germany and the country of the traveller and provided the traveller is in possession of a trade licence in accordance with the "International Convention relating to the simplification of Customs formalities of Geneva," dated 3/11/1923, or if Germany has a "most favoured nation" agreement with the traveller's country, he made no special German licence, provided he buys goods only from merchants or from persons producing goods or buys in the open market in subsidiary to obtain one or for goods without previous definite invitation from merchants or other persons in whose business premises goods of the kind offered are made use of. Only printed and other scripts and pictures are exempt from this condition. Travellers in possession of a licence may solicit orders from other persons or in other places, provided they observe "§§, Absatz 1 der Gewerbeordnung."

Travellers in possession of a trade licence are allowed on this basis to carry on business throughout the whole Empire. Persons not supplied with this card will not be subject to any taxes or duties resulting from this employment, if this is fixed by way of a treaty or if in this respect the "most favoured nation clause" applies.

Special German laws are to be observed in the trade with poisons and narcotics, fire arms and ammunition, in the purchase of base metals, and in the dealing in precious metals, precious stones and pearls.

Goods bought in Germany by commercial travellers can be taken along by them only for the purpose of direct forwarding to the country of destination; from the goods for which orders are solicited the traveller is allowed only to carry samples and patterns with him.

Quantities of goods weighing less than 50 grammes may be imported into Germany free of duty on principle.

Pattern cards and patterns in the form of cutlings or samples, which are only suitable for use as such, can be imported into Germany duty free in quantities weighing more than 50 grammes. This does not apply to samples of foodstuffs or of luxury articles. Tobacco products for the personal use of travellers are subject to special regulations. If doubts exists as to the possibility of using the samples and patterns for other purposes, the importer is allowed to register them only for use other than as samples under official control.

Customs duty is payable on all other samples and patterns. Instead of a final payment, the duty on samples, carried with them by commercial travellers, can be deposited provided that the import of the samples and patterns is not prohibited and that the traveller represents a firm domiciled in a State with which a corresponding treatment of samples has been arranged or which is granted "most favoured nation" treatment by special treaty or by reason of the principle of reciprocity or which has ratified or assented to the German International Conventions relating to the simplification of Customs formalities of 3/11/23.

Merchants or travellers wishing to take advantage of these conditions must produce at the customs office to which they apply for clearance of goods as samples, the Idem City Card for Commercial Travellers provided for by Art. 10 of the Geneva Customs Convention.

If the traveller does not accompany the samples himself, the customs formalities can be attended to by another person who must produce a written authorisation and the above-mentioned card.

After depositing or giving security for the customs duty, the traveller is provided with a sample pass (Musterpass) which must be produced when the samples are re-exported in order to obtain refund of the duty deposited or exemption from the security otherwise given.

In certain cases the depositing of the customs duty can be dispensed with if a firm sufficiently well known to the customs office undertakes the responsibility.

The time allowed for the re-export is 12 months, provided that no longer periods have been arranged by commercial agreements. On application the time limit can be extended by two years.

The importer has to apply for "sample-pass" clearance on the customs forms and papers accompanying the samples and after permission has been obtained from the customs office, must declare the goods on the sample-pass according to the customs tariff. The amount of customs duty and other charges, if any, will then be noted on the sample pass.

Customs marks made by foreign customs authorities on samples will be considered sufficient for establishing the identity.

No charges will be made for stamps, seals or just etc.

If samples are accompanied by a sample-pass (Musterpass list) certified by the customs authorities of the treaty state in question, the foreign sample-pass can provide the necessary particulars for customs clearance and for making out the sample-pass and can be enclosed with it.

For samples which are not re-exported the customs duties deposited will be definitely collected or the security given will be realised when the final time limit has expired.

There are a great number of customs offices for the clearance of samples on the frontier and in the larger German towns and further information will be supplied by them on demand.

GREECE

Commercial travellers are not required to go through any formalities in order to be able legally to exercise their calling in Greece nor are they required to take out any licence, provided they come and go merely as bearers of samples and receivers of orders. They must, however, be in possession of a card of identity issued by the Chamber of Commerce of their country of origin. Agents of British firms resident in Greece are, however, required to take out trade licences. Nevertheless, should a Commercial traveller remain in Greece for more than a month, he must certify that he has not made any direct transactions in Greece, otherwise he will be required to obtain a trade licence.

Samples which can be proved to be of no commercial value are exempt from import duty. But when they have a value, as regards of being utilised in commerce in whole or in part, their delivery from the Customs House shall be permitted under conditions of transit, after the identity of each sample has been assured by an additional mark affixed by the Customs authority and satisfactory security has been given for the payment of the import duty in the event of their not having been exported from the country within twelve months in the same condition, when from the same port, or from another port where importation is allowed.

GUATEMALA.

Samples of commercial value are subject to payment of duty, if the traveller declares his intention to re-export them, he may furnish a deposit or bond for the amount of duty, which is cancelled upon exportation. The time limit for re-exportation of samples admitted on deposit is six months. Catalogues are nominally liable to the duties imposed on printed matter, but this regulation is not usually enforced.

Commercial travellers are required to produce a certificate of identity, issued by the proper authority in their home country and legalised by a Guatemalan Consul there. On production of such certificate in Guatemala, a licence will be granted for a period of six months. Fee if quetzales, payable in fiscal stamps, which will be affixed by the Customs authorities to the certificate of identity. The licence is renewable on payment of a second fee of 25 quetzales or dollars.

Commercial travellers entering Guatemala upon behalf of foreign firms should produce the form of certificate of identity established in the International Convention relating to the simplification of Customs formalities held at Geneva in 1923.

The Guatemalan Government accept such certificates which bear the visa of a Guatemalan Consular officer resident in the country of born.

No fee is levied for this service.

Regarding commercial travellers' samples it is not necessary to present a consular invoice covering the range of articles constituting such samples.

A list, in triplicate must, however, be produced. Samples which may be subject to import duties and are to be re-exported shall be admitted temporarily free of duty, provided that a bond acceptable to the Customs authorities or a deposit in cash for value of the Customs duties is given.

The refund of duties paid on importation or the release of the security for payment of those duties shall be effected without delay at any Customs House fixed not only through that through which they were imported) and subject to the deduction of the duties payable on samples or specimens not produced for re-exportation or placed in bond.

HAITI.

Commercial travellers pay a licence tax of $50 per annum. This tax is collected quarterly, so that a commercial traveller pays on arrival $12.50, providing that he does not remain more than three months in the Republic.

A head tax of $1 is collected from each person, on account of the Haitian Government, by the steamship company concerned, on arrival or departure.

Samples accompanying commercial travellers must be declared as intended for re-exportation and separately from personal effects, and are subject to duty according to the tariff classification of the samples. Duty paid on samples is refundable if the samples are re-exported within ninety days and provided an application for refund is submitted in sufficient time to the collector of Customs at the port of departure.

Such application for refund of duty must be accompanied by a certified copy of the invoice and the receipt for the duty paid. Samples may be taken from port to port, anywhere in the Republic. If taken by sea, they must be covered by a cocktaxe declaration.

Personal effects enter duty free. Samples of commercial value, imported by resident merchants solely for use in taking orders, must be marked for identification. Samples of wearing apparel must be marked by means of cord and seal. These samples should be regularly mentioned as in the case of imported goods for sale, and are subject to duty according to the tariff classification of the samples. Such duty is refundable if the samples are declared as intended for re-exportation and are re-exported within 90 days.

Articles imported for use as samples, such as edipus, laces, pieces of textile fabrics and similar samples, may be exhibited free of duty if verified by the operating officer as samples not fit for use or sale as merchandise, although having been entered as having value. Articles claimed to be from samples, if suitable for sale as merchandise, and not definitely marked as samples, i.e., cut, punched or perforated prior to importation, will be liable to duty. Articles of commercial value imported for distribution as advertising matter are also liable to duty. Typewriters are liable to duty at the rate of 10 per cent *ad valorem*. Duty paid on typewriters imported by commercial travellers is refundable if re-exported within ninety days, provided declaration is made to the collector of customs upon importation that re-exportation is intended.

HONDURAS.

Samples of wine brought into the Republic by travelling agents, for purposes of exhibition, and which are intended to be taken out of the country after exhibition, shall be subject to the following regulations:—

The agent or his representative shall present a Custom House policy for the samples, which shall be assessed for duty exactly like any other merchandise.

The Custom House officer shall give to the agent or his representative one copy of the policy duly cancelled, and this copy must accompany the way-bill that the Custom House extends for the transit of the samples to the port of re-embarkation. The samples can be re-embarked via any of the Custom Houses of the Republic.

The Custom House at the place where the samples are to be re-embarked shall check the samples, and if any are missing or if there is any difference the agent shall lose all the duties paid by him.

If the agent wishes to dispose of part or all of his samples the Customs Officer may permit him to do so, against payment of the corresponding duties.

Ninety days are granted for the agent to avail himself of these restrictions, but if the samples have not been re-embarked at the expiration of the period there will be no drawback allowed on the duties paid.

When the agent solicits permission to re-embark his samples the duties paid shall be returned to him, provided that the packages have exactly the same contents as stated on the policy at the port of introduction, *less the sum of five cents per half kilo*, in payment of duties for the entry and withdrawal of the goods.

The Custom House at the port of entry shall advise the Ministry of Finance and the Accounting Department of the Government of the name of the agent, the number of packages and the amount of duties paid, and the Customs House at the port of leaving shall give a similar advice, in order that the Minister of Finance may order the duties to be refunded.

(All duties are paid on gross weight.)

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NOTE.—If the traveller leaves from the same port at which he enters the master is simple, as a Custom House broker (on payment of a tax) pulls up a bond, and when the samples are re-embarked the traveller pays the 5 cents per half kilo, mentioned above, and the bond is cancelled. If he leaves from a different port to that of entry the regulations above have to be followed out. To avoid delays a broker will generally return him his money, collecting it later from the Government after considerable red tape. For this work a fee is charged. When the samples have no commercial value and exceed 25 lbs. in weight the agent pays 1 cent per half kilo. Duty, on which no rebate is allowed.

In either of the two cases, in addition to the duties the traveller has to pay a 2 per cent gold surcharge on the duties plus special taxes of 15 cents per half kilo. These special taxes are not returnable, the drawback being allowed on the duties paid only.

(Figures above are in silver pesos. The peso=$1.00 U.S.G.)

MUNICIPAL DUTIES.—Each separate municipality levies a tax on travellers, varying from $10.00 to $20.00 U.S.G.

HUNGARY.

In HUNGARY the solicitation of orders by commercial travellers is permitted in the following cases, viz. (1) May solicit orders for any class of goods from tradesmen and manufacturers who in the ordinary course of their business make use of the goods in manufacture or for resale. (2) May solicit orders from tradesmen and manufacturers for office and warehouse fittings and requisites (business books, shelves, safes, typewriting machines, carriages &c.) for the use of tradesmen & manufacturers in their business (3) May solicit orders from farmers who within the limits of their business-carry on some branch of manufacture (mill, distillery, starch factory, manufacture of dairy produce &c.). Solicitations of these orders, however, are confined to such goods as can be employed or sold by the farmer within the limits of the said manufacture (4) May receive orders from any person, and for any sort of goods, irrespective of their destination or employment, on express invitation in writing for certain strictly defined articles (5) May solicit orders for the articles specified below from any person whether making use of the goods in manufacture or for re-sale or not, viz literary and artistic products (if M.—Enlarged or diminished photographs and reproductions of photographs (in general) are not now considered as articles of art), for articles of certified "home" industry in so far as the fact that it really concerns "Home" industry is officially confirmed; instruments and scientific apparatus, sewing machines, LARGER agricultural machines (for threshing, sewing, moving, also traction engines, steam-ploughs, steam pumps, and milking machines generally); in the case of orders given by small farmers for machines mentioned under this item, the legalisation of the order by local authorities is necessary, plant for the transmission of electric power for lighting in general and for telephones, as well as apparatus for making stamping seals

Finally, everyone is allowed to solicit orders for various goods from private persons at the place where the merchant or manufacturer in question has his head office or a branch office effectively working and where he pays taxes in his own name

The solicitation of orders by commercial travellers in Hungary is prohibited in other cases than those specified above.

The traveller must deposit the amount of duty which would be leviable, or give security therefor, and on the re-exportation of the samples—provided that this takes place within twelve months and that certain Customs formalities have been complied with—the duty deposited is refunded or the security discharged. Goods carried by commercial travellers as samples must not be sold

Ceremonial travellers are requested to produce the card of legitimation provided for by the Geneva International Agreement of Nov. 3rd, 1923.

ICELAND

Under the law of November 23rd, 1907, foreign commercial travellers must take out a license in their own name The license fee is 500 Kroner if the traveller represents but one firm and 50 Kroner additional for each additional firm The license is good for one year from the date of issue. Further, a stamp duty of kr. 500 00 is payable.

ITALY

In practice no certificates of identity or licences are required from British commercial travellers, the Italian Government enforcing the production of certificates only in the case of countries which have adopted restrictive measures against Italian commercial travellers.

In the case, however, of travellers in jewellery and precious stones, a special police licence is required which can only be obtained on production of evidence of good conduct

Samples of no commercial value intended to represent articles of which they form part are exempt from import duty. This exemption embraces also samples of paper and tapestry of sufficient size to show the whole pattern, as well as samples of porcelain, tissues, and other goods, comprising various patterns of ornamentals, provided that the importer consents to render the same unfit for use

The treatment of commercial travellers and samples is regulated in the International Convention of Customs Formalities signed at Geneva on the 3rd November, 1923.

JAPAN.

No special legislation affecting commercial travellers exists in Japan, and no licence is required No import duty is imposed on samples declared to be sent only for the purpose of securing orders, but on such declaration being made a sum of money equal to the duty has to be deposited with the Customs Authorities and re-exportation has to be effected within one year.

Articles on which Consumption Taxes are imposed are to be re-exported within a shorter period

(a) Sugar Molasses, Syrup, within 6 months
(b) Textile Fabrics (Cotton Fabrics excluded) 3 months

LATVIA.

Mandates must be issued by foreign firms to their representatives to open trade in Latvia and must be confirmed notarially abroad and confirmed by the respective foreign Legation or Consulate of Latvia. Mandates not in conformity with the above regulation will not be recognised

CUSTOMS TREATMENT OF COMMERCIAL TRAVELLERS' SAMPLES

Articles liable to duty serving as patterns and samples, which are introduced into Great Britain or Northern Ireland by commercial travellers representing firms, companies or firms carrying on business in Latvia or into Latvia by commercial travellers representing firms, companies or firms carrying on business in Great Britain or Northern Ireland, shall henceforth be admitted free of duty, subject to the following formalities requisite to ensure their being re-exported or placed in bond —

1. The officers of Customs at any port or place at which the patterns or samples may be imported shall ascertain the amount of duty chargeable thereon. That amount must either be deposited by the commercial traveller in money, or the guarantee of a bank approved for this purpose by the administration concerned given for it.

2. For the purpose of identification, the marks, stamps or seals placed upon the samples by the Customs authorities of one of the contracting parties shall be recognised as sufficient by those of the other. Should the samples, however, arrive without bearing any of the above mentioned marks, or should the marks not appear to be sufficient to the administration interested, a supplementary mark may be affixed to such samples if considered desirable in such a way as not to injure them. In such case the supplementary mark shall be affixed either gratuitously or on payment of a fee not exceeding the usual charge for affixing such marks to imported merchandise

3 A permit or certificate shall be given to the importer which shall contain—

(a) A list of patterns or samples imported specifying the nature of the goods and such marks as may be proper for the purpose of identification

(b) A statement showing the duty chargeable on the patterns or samples, and also whether the amount was deposited in money or whether security was given for it,

(c) A statement as to the manner in which the patterns or samples were marked

(d.) A statement of the period (not in any case to be less than six months) at the expiration of which the amount of duty deposited will be credited to public account, or the amount payable will be recovered under the security given, in the case may be, unless it is proved by a certificate issued by the Customs authorities, or in such other manner as may be approved by them, that the patterns or samples have been previously re-exported, or placed in bond. No charge other than the legal stamp duty shall be made for such a certificate or its equivalent

4 The patterns or samples may also be re-exported through any Customs House other than the one through which they were imported

Nevertheless, it is agreed, in respect of Latvia, that in case of re-exportation of patterns or samples taken place through any Latvian Customs House other than the Customs House of importation the formalities of re-exportation and the refunding of the duty paid or the cancellation of the bond given must be effected at the Customs House of importation, unless re-exportation is effected through the Customs House of Riga, Liepaja (Libau), Ventspils (Windau) or Daugavpils (Dvinsk), each of which is able in this matter to act for any other Latvian Customs House

It is understood that commercial travellers representing persons, companies or firms carrying on business in Great Britain Northern Ireland shall be permitted to import their patterns or samples through any Latvian Customs House which may be opened for this purpose to the commercial travellers of any other foreign country and shall be placed in this matter as well as all that related to the re-exportation of their patterns or samples and the Customs houses through, and the conditions under, which the re-exportation may take place in all respects on the footing of the most favoured nation

5 If before the expiration of the stipulated time provided for in paragraph 3 (d) the patterns or samples should be presented at the Customs House of any port or place for the purpose of re-exportation, or being placed in bond, the officers at such port or place must satisfy themselves by examination that the articles which are brought to them are the same as those for which a permit of entry was granted If the officers are satisfied that this is the case, they will certify the re-exportation or deposit in bond, and will refund the duty which had been deposited or will take the necessary steps for discharging the security.

It is understood that the foregoing privileges shall not extend to articles which, owing to their quantity or value, cannot be considered as samples or which, owing to their nature, could not be identified on re-exportation

With a view to facilitating as much as possible the operations of commercial travellers, it is agreed that the respective authorities shall on their best endeavours to complete the formalities of importation or re-exportation in every case in a single working day

In addition to the above, the following regulations published on December 14th, 1923, should be observed

1. Every commercial traveller (either a Latvian citizen residing abroad or a foreigner, if he, or his firm which he represents has not obtained in Latvia a Patent to trade, but desires to travel in Latvian territory, on behalf of a firm carrying on business abroad with samples of various goods (about them, for the purpose of securing orders, or of offering and selling goods for his employer or on behalf of his firm or of canvassing subscriptions, has to pay, upon entering Latvia, a tax to the Government, as mentioned in paragraph 2 This tax has to be paid to a Customs House and an Identity Card issued by a Government institution or a Chamber of Commerce and legalised by a Latvian representative has to be produced. This card should be obtained in conformity with the International Convention for the simplification of Custom formalities, concluded at Geneva on November 3rd, 1923.

2. The tax payable by commercial travellers mentioned in the above paragraph when representing one firm is Lats 150 - per month, or Lats 600 - per year For each additional firm represented, an additional tax of Lats 30.- per month and Lats 150 - per year shall be paid

3 The samples of goods imported by a commercial traveller and left at the Customs House shall not be delivered until the above tax has been paid.

4 A fine up to Lats 1,000 - can be imposed by a decree of the Minister of Finance on commercial travellers not complying with the above regulations

LIBERIA.

A commercial traveller is not required to take out any special licence unless he carries with him goods (other than samples) for actual sale, in which case he is treated as a pedlar and must obtain a licence, the annual charge for which is $12.

A commercial traveller is classed as a commission agent if he sets up a fixed place of business or establishes in any particular town a regular business of ordering merchandise for customers on a commission basis.

Commission agents require a licence, the annual charge for which is $25.

Any alien, including a commercial traveller, who remains more than five days in Liberia, must obtain a permit of residence, at a cost of $5 for six months. For any period over six months and not over one year $10

Commercial travellers at the discretion of the Bureau of Immigration may be granted free than if visas if their stay is not more than fifteen days

Option of no commercial value is admitted free of duty. But commercial samples are subject to the payment of regular duties but can, however, be entered without further charge from one Liberian port to another under duty free transit Upon re-exportation of samples three fifths of the import duty paid may be recovered

SAMPLES There are no regulations regarding the registration of commercial travellers The following rules govern the entry of samples into the country —

Samples of merchandise which are in such a condition that they cannot be used as gift — Free

The application of the conditions as to capacity of use or sale is very strict. For instance one bowl is not used as a sample, but if the bowl be worn perforated it is sufficiently damaged to prevent its use It might be so perforated Cloth cuttings shall not generally exceed twenty cents in length A bunch of ribbons would not be counted as a sample but a bit of one would probably be accepted as such

SAMPLES WHICH CAN BE SOLD OR UTILISED.

Duty is payable according to classification of goods in tariff. It is, however, possible, under the Customs Law, to deposit the duty and obtain a refund on re-exportation The relevant paragraphs of the Customs Law are as follows —

Art. 346 If the importer has commercial samples in his baggage he will, if he declares it on his high declaration, be able to obtain exemption for temporary importation

Art 351. The temporary operations authorised by this law are the following —

V. IMPORTATION OF SAMPLES

Art 360 In every temporary operation the party interested must give a guarantee for the amount of duty involved

Art. 367 Samples will be admitted for temporary importation if in the opinion of the Customs Officer, they can be identified when re-exported

Art 368 To obtain exemption under temporary importation, the following rules will be observed —

1 The interested party will embody his request in his declaration

2. (a) The period allowed is one year, which can be increased for a further year.

3 The samples can be re-exported through any Customs.

4 They must be accompanied by a copy of the declaration, certified by the employee at the port of entry

INSTRUCTIONS.—Care should be taken to comply fully with the requirements of the Mexican Consular Office before leaving the United Kingdom. Even in the case of the party visiting the Mexican Government may require a bond of 500 pesos to ensure compliance with the immigration regulations Care should also be taken that the time limit on the card issued by the Mexican Consuls is established to expire without reference to the Department of Immigration in Mexico (Calle Bucarelli 94, Mexico City) However no changes are usually made in these guidelines if the British visitor should apply to the nearest British Consular Office for information as soon as possible after his arrival

MOROCCO.

Commercial travellers in the French Zone of Morocco must be in possession of either (1) an identity card issued in accordance with the provisions of local law, or (2) an identity card issued in accordance with French law, or (3) in the case of subjects of states adhering to the Convention of November 3 1923 on the simplification of customs formalities "carte d'identification" provided by the competent authorities in this country The documents mentioned in (2) and (3) are valid only so long as they remain in force in the country where they were issued

Samples —On importation a deposit must be made of the amount of the duty leviable thereon, and this will be claimed for the Moroccan Treasury if the articles are not re-exported within six months A list of the articles must at the time of their temporary admission and the list handed on re-exportation If found correct the deposit is returned. Samples of no marketable value are exempt from all duties

No other articles, even of the same value, quality or sample can may be substituted for an article on the list, but the identical articles intended must be produced by the traveller in order to recover his deposit.

NETHERLANDS

Foreign commercial travellers who are not domiciled in the Netherlands are liable to the income tax only if they exercise their profession within this country permanently or for a time of three months or longer The tax is to be charged in respect of the net profits of the profession exercised within this country.

Samples imported by commercial travellers may be granted a temporary exemption from import duties. A pass is given for these samples on the declaration of the importer, after security has been furnished, and the articles in question have been locked or wax seal affixed to them by the Customs authorities. These latter are, however, authorized to omit the affixing of such seals or other marks of identity if the samples are provided with locks or star seals or marks of the Customs of this country of origin, unless the affixing of further marks be thought necessary for purposes of identification. The sum given as security is refunded on the export of the samples, provided the seals which have been affixed to them have remained intact, and that the exportation takes place within the period mentioned in the pass, and which must not exceed a year from the date of importation. All the samples mentioned in the pass ought to be exported at one Import duty is deducted from the security deposited for any samples left in the country. The non-observance of these formalities entails the loss of the above privileges Samples of [illegible] value may be admitted without duty. Articles of gold and silver which are brought in as samples are subject to special provisions and a third part of their value must be paid as security at the port of entry

A commercial traveller while not obliged to convey his samples personally on importing them into the Netherlands, is bound to present them in person for examination and sealing.

CURAÇAO. There are no special provisions for commercial travellers in Curaçao Samples of no commercial value are admitted duty free, and those with commercial value are admitted on deposit of the duty, or after security has been furnished, the deposit being refunded or security cancelled upon exportation of the samples. The goods which are offered for sale by the traveller remain under the control of the Customs officers Import and Excise duties must be paid on the goods as soon as they are sold.

DUTCH EAST INDIES.—All foreigners entering the Dutch East Indies must report themselves within three days after their arrival to the Chief of the Local Administration, and give information as to his place and object of their stay Persons of other than Dutch nationality must pay a poll tax of 150 florins, which is, however, refunded if the person leaves the Netherlands East Indies within six months after landing. After they have reported themselves, they receive at their request a certificate of admission, which gives them the right to travel, for six months to all ports open to general trade, as well as to the places mentioned in the certificate. The period of six months may be extended on request. Permits for journeys must also be obtained from the Government. Commercial travellers in the Dutch East Indies have, as such, to pay a tax of 3 per cent on their income.

Small patterns of textiles, as well as samples without commercial value, are admitted duty free without further formalities, as samples of no value For samples of value, such as gold and silver articles, watches &c. deposit according to the amount of the import and statistical duties must be made with the Customs and it is not to be stated at the time of deposit that it is proposed to claim a rebate on re-export of the samples In such cases a description of the signs and marks on the samples is also taken, in order to prove their identity on re-export The deposit is returned before the samples are re-exported, provided that at least 95% of the samples are re-exported If more than 5% of the samples are given away or sold, no refund will be allowed. Samples must be re-exported from the port of original entry.

BURMAH.—No license has to be taken out by commercial travellers, except in the case of those dealing in spirits, when the tax for traders in spirits must be paid.

In the case of commercial traveller bringing with them samples other than those of no commercial value, the goods are inspected by the Customs officials and security has to be given for the payment of import duties On exportation the goods are again officially inspected, and import duty has to be paid for any that have been sold, and the security is returned. There is no limit fixed to the time that samples may be kept before they are exported.

NICARAGUA.

Commercial travellers either deposit the duty on their samples, or have a bondsman responsible for the duty, in which latter case the actual cash does not have to be deposited.

The samples may remain in Nicaragua six months before re-exportation without collection of the duty, which time may be prolonged three additional months by the Collector of the Port upon request the same, nine months in all Samples of no commercial value do not pay duty There is also no duty on catalogues and no restrictions as to their distribution

Most municipalities impose their own taxes, and a municipal tax is imposed on commercial travellers in the fields of $10.00, but in Managua a tax of $25 for each visit is imposed when travellers transact business

In Bluefields, the local Chamber of Commerce (Junta de Comercio) also imposes a tax of $0.00 on commercial travellers.

Passports in proper order must be carried by commercial travellers.

NORWAY.

Commercial travellers on arrival in Norway must obtain a trading license from the nearest police authority The charge for this license for a period of 90 days from the date of issue is 100 kroner (at nominal rate of exchange, about £5 11s.), a similar sum being charged for each subsequent month

Representatives of firms are also required to take out a trading license when visiting customers with the local agents of the firm

No separate licenses are required by provincial or municipal authorities; the license required by the central authorities allows the traveller to exercise his calling in any part of the country, but he must submit the license in certification to the Chief of Police on arriving in each and every place where he may wish to do business No charge is made for this certification

There are no special regulations regarding commercial travellers representing more than one firm or principals of firms travelling either to take orders or to visit their customers, but a license is required for a principal just as much as for a traveller, whether actually taking orders or only travelling to enter into business connections.

Commercial travellers are not subject to income tax in respect of the sales they effect, nor are there any charges for them to pay other than those mentioned above.

Commercial travellers are not required by the Government to produce certificates or powers of attorney drawn up in the United Kingdom authorizing them to act on behalf of the firms they represent.

No special fees are imposed on agents of foreign nationality, permanently residing in Norway, representing foreign firms, but the usual (Handelsbrev) trading certificate must be procured, costs for about 125 kroner upon issue and 25 kroner per annum after wards An annual fee of Kr. 4 is, in addition, also payable to the local Exchange (Börs)

Commercial travellers not resident in Norway, having sold goods to a wholesaler, may negotiate further sale of such goods within the country without a trading license.

Travellers may sell the samples they carry with them, but only to Norwegian merchants or traders who sell or consume such goods in their trade Samples of merchandise may not be sold even under the above conditions, but are subject to special regulations and sworn by the Pharmaceutical Association of Norway.

No privileges are accorded to commercial travellers on the railways in the way of reduced fares or freight rates.

Samples which are evidently of no commercial value are exempt from import duty. On certain conditions drawback is granted of duty paid on either samples if imported in the same condition as when imported and if notice is given on their importation. The samples may be re-exported from any port, not only from the port of importation There are no regulations as to the time within which samples have to be re exported.

There are no Customs regulations specially affecting catalogues brought by commercial travellers. The duty on catalogues is twenty-five ore per kilogram (the 1/50 per cwt.).

PANAMA.

The only document a commercial traveller might find it necessary to bring with him is a power of attorney, which will enable him to sue in the local courts A commercial traveller is not subject to any formalities before being allowed to transact business, with the exception of the presentation of a receipt for the payment of the licence tax.

Samples without commercial value are admitted free of duty Other samples are admitted under bond or upon the deposit of the amount of duty to which they would be subject. The bond is cancelled or the deposit refunded upon the presentation of proof of the re-exportation of the samples. If the traveller disposes of a part of the samples without notifying the Customs authorities at the port of exportation to that effect, he renders himself liable to a fine The re-exportation of the samples must be made through the port of original entry. The time required for the clearance of samples through is usually about half a day

Advertising matter imported by commercial travellers is admitted free of duty, but it must be included in the clearance documents that it is of nominal value.

NOTE.—In September 1928 a Commercial Travellers' Agreement was signed between His Majesty's Government in Great Britain and the Government of the Republic of Panama This agreement has now been ratified and is in force.

Commercial travellers of Great Britain and Northern Ireland are required to pay a single fee of $25.00 for which they receive a permanent licence valid throughout the Republic

In order to secure the licence the applicant must produce a certificate issued by a Chamber of Commerce showing he is a bona fide British commercial traveller, such certificate to be endorsed by a Panamanian consular officer.

PARAGUAY.

Although the regulations mention $7,000, $6,000, $4,000, $2,000 and $1,000 as sums chargeable half yearly to commercial travellers in respectively Asunción (the Capital), Villarrica, Encarnacion, Concepción and Villa del Pilar, in practice $5,000 is charged for a half-yearly permit to do business in Asunción and the sum of $1,000 for a licence covering any and all other towns.

Licences are defined as from the beginning of January and July and rebate is allowed for the months expired at the time of issue About 200 pesos equal £1. However, in accordance with a convention concluded between His Majesty's Government in Great Britain and Northern Ireland and the Government of Paraguay, the nationals of each may obtain a licence valid throughout the territories of the other on payment of a single fee, varying in amount from $1,500 to $7,000 Paraguayan paper, according to the scope and importance of the traveller's business as assessed by the Municipal Authorities Travellers selling the samples or goods they carry are not subject to any special licence

Samples without value are admitted free of duty. Those having value pay duty, but the amount of the duty may be deposited in cash, to be returned provided the samples are exported within six months.

PERSIA

Commercial travellers in Persia are not obliged to take out licences, the only formality they have to observe being the production of a passport properly authorised by official representatives of the Persian Government in the countries from which they come.

Within 48 hours of arrival in a Persian town the police should be notified and within 8 days of arrival in the country a "permit de séjour" should be obtained by personal application to the police.

Only genuine samples for demonstration purposes will be allowed into Persia without payment of customs duty. Samples of place goods must not exceed 10 cm. in length

Under the Persian Trade Monopoly Law the importation of many goods is forbidden, the list is a long one and is frequently altered, so intending merchants should obtain the latest information from the Department of Overseas Trade. Even samples of prohibited goods are liable to be confiscated unless a special permit for their import has been obtained, previous to their arrival, from the Department of Commerce, Tehran.

PERU.

The following is the text of an agreement made between Peru and Great Britain and Northern Ireland on the 31st December, 1926:—

Commercial travellers representing persons, companies or firms carrying on business in Great Britain or Northern Ireland may operate in Peru, and reciprocally commercial travellers, representing persons, companies or firms carrying on business in Peru may operate in Great Britain and Northern Ireland upon obtaining from the competent authorities in the country in which they propose to operate such licence, if any, as may be required by the regulations in force. In the event of such a licence being required it shall be obtainable by a commercial traveller on payment of a single fee and shall be valid throughout the whole of Peru or Great Britain and Northern Ireland as the case may be.

Commercial travellers desiring to transact business in both Great Britain and Northern Ireland in respect of wine, spirits, beer, tobacco, or gold and silver plate, may be required, notwithstanding the foregoing provisions, to obtain two separate licences, one each for Great Britain and for Northern Ireland, and to pay two separate fees therefor.

The commercial traveller may be required to obtain from the country of domicile of the persons, companies, or firms represented a certificate attesting his character as a commercial traveller, such certificate to be endorsed if the regulations so require by a Consular Office of the country in which he proposes to operate. Upon presentation of the certificate in due form, the Authorities of the latter shall issue to the applicant the national licence.

The Chambers of Commerce as well as such other trade associations and other recognised commercial societies as in either country as may be authorized in this behalf, shall be mutually accepted in the other as competent authorities for issuing the certificates required.

A commercial traveller may import and sell without obtaining a special licence any samples the importation of which is not prohibited excepting the jewellery.

Samples or specimens which are liable to import duty and the importation of which is not prohibited shall, when introduced by commercial travellers operating under the provisions of the agreement made at Lima on the 31st December, 1926, be temporarily admitted free of duty into the country in which they propose to operate subject to the amount of the import duties being deposited or security given for payment if necessary.

The period allowed for re-exportation is six months. When the period of grace has expired, duty shall be payable on samples or specimens which have not been re-exported or placed in bond.

For the purposes of this Agreement all objects representative of a specified category of goods shall be considered as samples or specimens, provided, first, that the small articles are such that they can be duly identified on re-exportation, and secondly, that the articles thus imported are not of such quantity or value that, taken as a whole, they no longer constitute samples in the usual sense.

All Customs formalities shall be simplified as much as possible with a view to avoiding delay in the clearance and re-exportation of samples and specimens. In particular—

(1) The Customs Authorities of the importing country shall recognise as sufficient for the future identification of the samples or specimens the marks which have been affixed by the Customs Authorities of the exporting country, provided that the said samples or specimens are accompanied by a descriptive list certified by the Customs Authorities of the latter. Additional marks may, however, be affixed to the samples or specimens by the Customs Authorities of the importing country in all cases in which the latter considers the additional marks indispensible for ensuring the identification of the samples or specimens on re-exportation. Except in the latter case the Customs verification shall be confined to identifying the samples and checking the total duties and charges to which they may eventually be liable.

(2) The refund of duties paid on importation or the release of the security for payment of these duties shall be effected without delay at any Customs House (and not only through that through which they were imported) and subject to the declaration of the duties payable on samples or specimens not produced for re-exportation or placed in bond.

Pedlars, hawkers and other salesmen who sell directly to the consumers, even though they have not an established place of business in the country in which they operate, shall not be considered as commercial travellers, but shall be subject to the licence fees levied on tradesmen of the kind which they carry on.

No licence shall be required of—

(a) persons travelling only to study trade and its needs, even though they build up commercial relations, provided that they do not make sales or merchandise;

(b) persons operating through local agencies which pay the licence fee or other imposts to which their business is subject.

(c) travellers who are exclusively buyers.

Nothing in this Agreement shall affect the application in Great Britain and Northern Ireland and Peru respectively of the conditions and regulations for the time being in force therein with respect to the entry, travelling and residence of all foreigners.

Any concessions affecting any of the provisions of the present Agreement that may hereafter be granted in either country, whether by law or by treaty, convention or agreement, to any foreign State shall immediately and unconditionally be extended to the other country.

POLAND.

Commercial travellers who are subjects of those countries which have made a commercial treaty with Poland should have an identity card issued by their country in accordance with the stipulations of that treaty. The owners of such cards are entitled to carry on business by either selling or buying goods by samples for firms they are representing without having to pay any special fees or taxes. They may trade with merchants and manufacturers. They are allowed to carry samples, but may not carry any goods. Such samples, if of no value, are exempt from any import duty. If the samples, however, are of value the import duty paid for them will be refunded upon their leaving the country within a definite period of time. Commercial travellers who are subjects of countries which have no commercial treaty with Poland will be treated as regards taxation as if they were doing business in this country on their own account.

PORTUGAL.

No special regulations exist in Portugal affecting commercial travellers, but if, with this, they combine the business of hawkers, they will, in some towns, have to provide themselves with a municipal licence, which may be either gratuitous or subject to special taxes. The industrial tax, to which commercial travellers are liable, varies with the locality.

Articles imported by commercial travellers as samples shall be temporarily admitted free of duty on compliance with the Customs regulations and formalities established to assure their re-exportation or the payment of the prescribed Customs duties if not re-exported within the period allowed by law. But the foregoing privileges shall not extend to articles which, owing to their quantity or value, cannot be considered as samples, or which, owing to their nature, could not be identified upon re-exportation.

In order to facilitate the clearance of samples of goods brought by commercial travellers of one of the two States into the territories of the other to be used as samples or patterns for the purpose of obtaining orders and not for sale, the masts, stamps, or seals affixed by the Customs authorities of one country to commercial samples at the time of exportation, and the list of such samples drawn up in proper form and certified by the competent authority, such list containing an exact description of the samples, shall form sufficient evidence, so far as the respective Customs authorities are concerned, of their nature, and shall entitle them to exemption from all Customs examination except in so far as may be necessary to establish that the samples produced are identical with those enumerated in the list. The Customs authorities of either country are, however, at liberty to affix a supplementary mark to such samples, should the precaution in particular cases be considered necessary.

PORTUGUESE COLONIES.—Previous to a bond being made for the temporary importation, duty free, of samples carried by commercial travellers visiting Portuguese Colonies. The proper amount of duty must be deposited with the Customs, or a bond entered into for payment, and if the samples are re-exported within six months, either through the Custom House through which they were imported or through any other, the amount deposited will be refunded or the bond cancelled.

ANGOLA.—Foreigners entering Angola must report themselves within three days of their arrival to the Mayor of the part where they entered the Province, and if they remain in the country for more than twenty days, must take out a Residence Permit, the cost of which is 1$ escudos. Commercial travellers should take notice of this Regulation.

BRIMA.—The licence for a commercial traveller costs £10 for each visit lasting not more than one month.

The $ per cent. transit duty formerly required in respect of commercial samples carried by commercial travellers passing through Portuguese East Africa, either to or from British territory, is now not levied.

ROUMANIA.

Commercial travellers are not allowed, under penalty, to sell any samples whatever of their goods.

Commercial travellers' samples without commercial value are admitted into Roumania duty free, whilst in the case of models or samples of value an duty is charged, provided they are re-exported or placed within a Customs warehouse within a certain period, which can in no case exceed 12 months, and provided the certain formalities to safeguard the revenue are complied with.

Aliens travelling or residing in Roumania have to obtain permits, which are issued only to already provided with passports or similar documents, which should be vised at the consulate or legation in Roumania. They also need a card of legitimation, bearing their photograph and issued by the Chamber of Commerce and Industry concerned. Permits are issued by the prefect of the district, except in Bucharest, Jassy, Craiova, and Galatz, where they are granted by the prefects of police. Foreigners arriving in the country, who intend to remain over eight days, must procure permits within 24 hours.

SALVADOR.

Commercial travellers pay a tax of 20 colones to the Municipality of San Salvador. If residing temporarily in provincial towns they might do well to inquire whether there is any local tax. Samples are duty free if rendered useless in such a way as to deprive them of commercial value. Samples having commercial value must pay or give guarantee for duties plus 25 % which are returnable on re-export. Such samples, if for sale, are only allowed to be sold to registered merchants. Commercial travellers must have certificates issued by the competent authority of the domicile of the firm they represent vised by the Salvadorean consul there and must also bring a complete list of their samples or goods, vised by the Salvadorean consul in the commercial traveller's place of origin, or in the best case any visped by him. The absence of the new certificate may, in case of need, be supplied by a sworn declaration made before the Customs Authorities, and any infringement of the terms by direct sale to customers will entail confiscation of the goods, the seizure of the right to recover duties on goods re-exported. Samples imported under guarantee as above must be re-exported (if not sold) within six months; otherwise the duties become irrecoverable. Advertising matter, not otherwise specified, pays $4.20 (gold) the 100 kilograms gross weight.

SIAM.

Travellers from all countries are accorded the same treatment.

Commercial travellers are required to submit a complete list of samples in their possession and to deposit at the Custom House an amount sufficient to cover the duty on them at the tariff rates. Alternatively they may give a bond with suitable sureties. When leaving, the list is compared with samples remaining in their possession and the amount of their deposit returned. Duty on such articles as may have been sold, provided that more than six month have not elapsed since importation. (N.B. On written application this period may be extended to not more than two years.) Where the samples are of such a nature that they are obviously not saleable, no deposit is required.

SPAIN.

British commercial travellers provided with certificates of identity issued by Chambers of Commerce in a prescribed form and bearing the seal of the Board of Trade, may exercise their calling in Spain without being liable to the payment of any tax, provided that they confine not their samples nor take orders from private individuals, but confine themselves to taking orders on samples from commercial houses. Such travellers are to not possess a document of identification must submit to the regulations laid down for Spanish commercial travellers and must be provided with a licence. The possession and production of this certificate is to satisfy the Customs authorities that the traveller is a genuine commercial traveller and that his samples are not intended for sale. Should the Customs authorities consider that the samples have a commercial value, they may call upon the traveller to deposit the amount of duty, and in that case they will attach a seal to the samples, and give the traveller a receipt for the amount paid, which will be refunded to him on his leaving the country within one year and producing the samples in the original condition and with the permit issued.

The regulations respecting the importation of samples free of duty, as laid down in Dispositions I of the "General Regulations for the Application of the Tariff" of February 16, 1893, are as follows:

"1. Samples of any kind of goods, having no commercial value, imported in a form not admitting of their being used otherwise than for the purpose of canvassing for orders. Thirdly, the usual constituents of samples, are free of duty when imported with the samples."

"To secure the exemption from duty samples of textile fabrics, felt, oilcloth, and wall paper must be separate and must not exceed 40 cm. in any dimension, except that when the border or selvedge is retained, the sample may be the whole width of the piece from which it is taken. Samples not complying with the foregoing conditions shall be rendered unserviceable at the time of clearance, by cuts made at every 20 cm. in the direction of the smaller dimension, if the importer does not elect to pay the Customs duty. When labels (etiquettes) used on clothing are presented as samples they will be rendered unserviceable at the time of clearance."

"Samples of cables of any material, wooden beading and moulding, metal tape and wire shall be free of duty when not exceeding 10 cm. in length."

"2. Samples of various wines or beverages in glass bottles containing up to 3 decilitres."

Dutiable samples may be imported duty free subject to certain formalities laid down by the Customs Regulations and set forth in Disposition III, of the above mentioned Tariff, namely:

"Dutiable samples may be temporarily admitted provided that they are those of a Treaty country which grants equal Customs favours, and that they are brought by travellers of the country of origin, who must substantiate this by the exhibition of the corresponding card of Identification."

(a) Collections of classified and varied objects used for the obtaining of orders shall be understood as samples of value subject to the payment of duty.

(b) The importation and re-exportation of samples subject to temporary duty free importation may be effected at the following places: Alicante, Almeria, Badajos, Barcelona, Bilbao, Cadiz, Centraus, Cartagena, Corrubia, Fregenada, Fuentes de Oñoro, Gijon, Jerez de Valencia, Huelva, Irun, Malaga, Palma de Mallorca, Port Bou, San Sebastian, Santander, Sevilla, Tarragona, Tuy, Valencia de Alcantara and Vigo.

(c) On presenting the samples at the Customs office the formalities required for the importation of goods in general must be complied with, and in addition, the declaration must mention the marks or special signs which the objects constituting the samples possess, as also the date and place of the issue of the Certificate of Identity.

(d) The Customs will apply tariff in the usual form and with the special marks the samples possess or those they may judge necessary for the easy identification of the objects. The seal of the Customs will then be applied to the samples and the excess pending duties must be deposited until the samples are re-exported.

(e) Once the deposit is made, a permit will be given for the maximum period of one year. This document will contain the name of the importer; date of the importation; number of the Customs declaration; detailed statement of the objects according to the Tariff classification; the amount of the duties and document with which they were deposited.

(f) The clearance of sample collections may be effected by traders or Custom House agents in the name of the commercial traveller, but it is always necessary that the latter justifies with a Certificate of Identity his personality as such.

(g) Sample collections may leave by the same Custom House as they entered or by any of those mentioned under (b), and on the production of the samples in the original condition, along with the permit, the duty will be refunded. In the former case the samples will be verified. If they are in agreement with the copy of the permit and exactly in accordance with the date of the seal, authorisation will be given for them to leave and the Customs will return the deposit. In the latter case they will—after making an examination of the samples—hand over to the interested party a certificate permitting the goods to leave and will immediately advise the Customs where the samples were originally entered, the result of the examination and dispatch, sending with it at the same time the original permit in order that with this will the receipt of the deposit together with the permit which was given to the traveller, either the interested party or his representative may collect the amount of the duties deposited. Should any of the objects be missing, the duties corresponding to them will be deducted from the amount to be returned. After the term of one year the temporary duty free importation expires, and the duties paid on entering will not be refunded.

In addition to the certificate of identity, travellers must also have a certificate of origin, vised by a Spanish Consul, on which should be detailed the number and full particulars of the samples.

Commercial travellers who sell their samples, or who take orders from private individuals, are liable to the industrial tax of 3,000 pesetas per annum. According to the Finance Act passed on December 30th, 1910, additional taxes are established on the above contribution as follows: (1) Treasury tax, 18.20 per cent. on business tax (contribution industrial); (2) Municipal tax, 33 per cent. on both business and treasury taxes for capitals and cities of over 30,000 inhabitants, 11 per cent. for all others; (3) Collectors' tax, 5 per cent. on total taxation.

In regard to the sale of jewellery and precious stones the position is as follows: wholesale vendors of jewellery and precious stones pay a tax to the Treasury of 1,400 pesetas annually, retail vendors pay 1,062 pesetas annually, commission agents pay an annual subscription of 1,624.40 pesetas, and strolling vendors of jewellery and silverware pay 334 pesetas if retail, and 668 pesetas if wholesale dealers. Dealers in silverware pay only 114.20 pesetas if retail, and 220.40 pesetas if wholesale. These amounts are paid in one lump sum, whether the industry is carried on for one day only or for the whole year. In addition, all the foregoing classes pay the municipal and collectors' taxes mentioned above.

BILBAO (SEE APPENDIX TO BASQUE PROVINCES ON SPAIN).—Travellers in fine jewellery, or goldsmiths' silver watches pay an annual municipal tax of 24.48 pesetas. Commission agents belonging with their samples of cloth, hardware, or any other manufactures pay a tax of 33.18 pesetas. Travellers seeking orders for a Spanish firm in which they are employed as clerks and carrying only samples belonging to the firm do not pay the above taxes. Commercial travellers visiting the provinces of the kingdom and coming to Bilbao with a licence from the National Treasury pay, instead of the entire annual tax, a proportion corresponding to the length of their stay in Bilbao, but not less than the proportion for three months.

SWEDEN.

Commercial travellers wishing to exercise their calling in Sweden must obtain, at a cost of 100 kronor (£5 11s.), for a period of six months, and with the right to a further extension of such, immediately succeeding expiration, for kr. 50 for each series of three weeks thereafter, a licence from the tax collector of the town of the district in which they happen to be at the time of payment. A licence for a whole year is also obtainable at a cost of kr. 300. Before entering into business negotiations in the town where such licence is issued or extended, this licence must be produced to the police authorities or elsewhere, upon demand to show that the tax has been duly paid. This licence allows the traveller to exercise his calling in any part of the country.

Travellers must only sell goods which later on will be sent to vendees from abroad, or on account may goods or samples be sold to any person by travellers unless provided with a special licence for this purpose issued by the king of Sweden.

Samples of no commercial value are not subject to duty; samples of value are liable to the ordinary rates of duty. When declaring samples at the Custom House the traveller must produce a certificate of his calling, i.e., a certificate of the authorities in his country to the effect that he himself or the person in whose service he is pays the prescribed taxes and fees in the town where he resides. Duty paid on samples can be recovered provided notice of their intended exportation has been given to the Customs authorities beforehand. The samples are then sealed by the Customs before delivery and are re-examined on exportation; if any are found to be missing duty is payable thereon. Samples need not be exported from the port at which they arrived. Malmö, Gothenburg and Stockholm are, however, the only places from which samples can be exported when repayment of duty is desired. The period allowed for exportation in order to obtain repayment of duty is six months, but this may be extended on application for a further three months. Commercial travellers may not bring with them goods of any other character than samples, and may in no case sell any of the samples or goods they have brought with them.

Special regulations are in force regarding the right to travel in Sweden with unstamped articles of precious metals. A commercial traveller importing such goods must deposit 80 kronor per kilo. for articles of silver and 75 kronor per kilo. for articles of gold, or give security for a corresponding amount. This deposit or security is recoverable in the same way as for ordinary samples. Silver imported into Sweden must be 830/1,000 pure, and gold 18/24, or 18 carat.

SWITZERLAND.

British commercial travellers and also all foreign firms even when represented by a Swiss must produce a certificate of identity (with photo) issued by a Chamber of Commerce, or other competent authority, stating that the firm for which they travel is authorised to carry on operations in their country.

In the case of non-commercial travellers who deal with private individuals a charge of Frs. 100 annum is made for a licence (from date of issue) (New Law of July 1, 1911)

Half yearly licences are no longer issued.

The sale of samples is considered as hawking, and is subject to a licence in each canton.

Commercial travellers' samples may be imported under bond ("passavant"), which is cancelled on their re-exportation within one year, provided certain formalities for the protection of the revenue have been complied with.

TUNIS

Samples having a retail value are subject to duty, which may be deposited with a view to re-exportation, and be refunded on satisfactory proof that the goods have been re-exported within six months of their entry into the country.

TURKEY.

Commercial travellers visiting Turkey will meet with no hindrance when their passports are in order, i.e. have the necessary "visé." All foreigners must register their arrival at the nearest police station (this is usually done by the hotel porter), where a written confirmation is given, and if staying longer than 15 days in Turkey, they must obtain a new permit of residence in order to travel from one town to another in Turkey no further permission is required.

ANGLO-TURKISH COMMERCIAL TRAVELLERS' SAMPLES CONVENTION

(Ratified September 3, 1926.)

With the exception of goods whose import is prohibited, articles liable to duty or to any other tax not serving as samples or patterns which are imported into Great Britain and Northern Ireland by commercial travellers representing persons, companies or firms carrying on business in Turkey, or into Turkey by commercial travellers representing persons, firms or companies carrying on business in Great Britain or Northern Ireland shall be exempted from duty on entry or sale, subject to the following conditions:

(a) Commercial travellers when making their declaration to the Turkish Customs shall submit in triplicate a descriptive list, which shall show in detail the samples or patterns imported by them into Turkey. As regard samples or patterns imported into Great Britain and Northern Ireland, commercial travellers must present the documents required by the regulations in the countries in question.

The customs authorities of the country of importation may demand that the list shall be translated into the language of their country.

(b) In order that the samples or patterns may be identified at the time of re-exportation they will in the country of exportation be sealed with a seal or lead seal or stamped according to their kind and shape. Specimens of the lead or wax seals or stamps placed upon samples will be furnished reciprocally and officially by the Customs administration of each of the contracting parties in order to verify the authenticity of such seals or stamps. When the affixing of a seal or stamp is impossible or inconvenient, identification will be admitted by means of complete and detailed photographs, drawings or descriptions. Nevertheless the Customs authorities of the country of importation may at the expense of the importer affix to the samples or patterns supplementary marks in the case where the old authorities judge them indispensable for an exactness the fidelity of the samples or patterns at the time of their re-exportation. Apart from this last case, the procedure of verification at the Customs houses will consist simply of establishing the identity of the samples or patterns and in determining the amount of the duties and taxes to which they may be ultimately liable.

If the samples or patterns have not been sealed or stamped in the country of exportation the Customs authorities of the country of importation may apply their own marks of identification.

(c) After the importer has submitted to the Customs the descriptive list of the samples or patterns an examination will be made by the Customs officers and if the list corresponds to the samples or patterns, the marks placed thereon are in order and the quantities of the other documents satisfy the Customs authorities and the consignment in other terms, if any, will be assessed on each of the samples and the total of the duties and taxes will be deposited at the Customs office either in cash or in the form of a guarantee deemed adequate by the competent authorities in the country of importation. General regulations concerning the guarantee will be drawn up by the respective Governments. The expense of weighing the samples or patterns and other expenses will be paid and one of the copies of the descriptive list, duly legalized by the Customs authorities, will be returned to the importer.

Notwithstanding the importer will have the right to pay the amount of duty to which the samples or patterns will be liable if each sample was assessed at the rate of duty which is applicable to the sample liable to the highest rate of duty, in lieu of the amount of the duties calculated in respect of each of the samples according to their respective tariff classification. The Customs authorities of the contracting parties are bound to adhere to this form of deposit.

(d) Samples of patterns imported in this manner shall within a period of one year be returned to the country of exportation or re-exported to any other country, either through the Customs house at which they are sent or through any other Customs-house or they may be placed in bond if this course is permitted by the regulations of the Customs authorities concerned. The period of one year may be prolonged by the Customs authorities of the country of importation.

(e) The descriptive list and the samples of patterns together with a declaration if required, signed in the presence of a Customs officer, that the goods have not been used in the country of importation for any purpose other than as commercial travellers' samples or specimens and that they are in all respects identical with the goods imported, shall be presented by the person concerned to the Customs office, and the officer shall after examination, without delay and against receipt returned to their owner the list [illegible] and taken description on entry, or shall do hence the p[illegible] the payment of this amount. This refund or discharge [illegible] take place in respect of those samples or patterns which have not been re-exported or placed in bond at the expiration of the period referred to above, or have been sold within the country, shall be credited to the administration of the Customs or collected under the guarantee.

(f) The refund of the duties deposited at entry of the discharge of the guarantee can be effected at all Customs offices situated at the frontiers or at such offices in the interior of the country as may have been authorised in that respect. The contracting parties will communicate to each other lists of the Customs offices on which this authorisation has been conferred.

It is understood that commercial travellers' films, motor cars, motor cycles and motor cycles may be excluded from the benefits of this Convention.

UNITED STATES OF AMERICA.

No special federal regulations or taxes exist affecting British commercial travellers or principals, and no licenses are required by them.

An agreement has been arrived at between Great Britain and America whereby the Governments of both countries declare that an officially attested list of travellers' samples, containing a full description thereof, issued at the time of exportation by the consular authorities of the country of import established in the country of export, shall be accepted by the Customs officials of the country of import as establishing their character as samples, and exempting them from inspection on importation, except in so far as may be necessary in order to comply with the law of the country of import.

Commercial travellers' samples imported under the reciprocal agreement between this country and the United Kingdom of Great Britain and Ireland may be passed upon the dock in the same manner as passengers' baggage without formal entry, provided such samples are valued at more than $800 and are accompanied by a duplicate list certified by an American consul. The descriptive list will be attached to the declaration and duties deposited or bond given for exportation.

Samples solely for use in taking orders for merchandise or for examination with a view to repeated time, if not imported for sale or for sale on approval, may be entered free of duty under bond for their exportation within six months irrespective of the country from which imported, under the provisions of section 1313 of the Tariff Act of 1930.

Entry of articles under bond for exportation shall be made on Customs Form 7501.

The entry must describe the articles in such a manner as to make practicable their identification on exportation.

Bond shall be given on Customs Form 7563 in a penal sum equal to double the estimated duty. Cash deposit equal to the estimated duty may be accepted in lieu of bond.

Entry under six months' bond may be substituted for entry for consumption, provided the articles have not been released from the custody or control of the Government, but the six months' period will be computed from date of importation.

Articles entered under six months bond may be exported at the port of entry or at another port and shall be delivered by the importer for examination at the exporter's store or at such other place as the collector may determine. An application on Customs Form 3495 shall be filed with the collector a sufficient time in advance of exportation to permit of this examination.

If exportation should be made at any port other than that at which the merchandise was entered, a certified copy of the import entry should be filed with such application.

If the goods are examined at one port and exported at another port, they shall be forwarded to the port of exportation under transportation and exportation entry.

Bond for exportation under Section 308 can be extended at the discretion of the Secretary of the Treasury for a further period of six months.

Commercial travellers' samples of domestic or foreign origin, taken abroad may be returned without formal entry, provided that prior to exportation of such articles application on Customs Form 4455, supplied with the affidavit and duplicate list thereof, was filed with the collector at the port of exportation and the merchandise identified.

Such application, affidavit, and descriptive list may be presented to the Customs officer stationed on a train running between a port in the United States and foreign contiguous territory.

The duplicate copy of the application, affidavit, and descriptive list may be presented to the Customs officer stationed in a foreign country where the articles are ready for shipment to the United States.

Samples imported by commercial travellers after examination and filing of a bond with security satisfactory to the collector of Customs for the exportation of said samples within three months after their date of importation are admissible free, provided that said samples shall be positively identified by the Customs authorities before exportation, and that their appraised value shall not exceed $4,000 in any one case. The period of three months allowed for their exportation may be extended by the collector of Customs at his discretion to a further period not to exceed three months. Advertising matter of commercial value and samples in such dimensions or quantity as to render them unsalable are admitted duty free.

HAWAII.—Foreign companies doing business in Hawaii must pay an annual license fee of $100 per current property tax on all real property owned, an income tax on all profits made within the Territory at the rate of 7½% as to corporations and from 2% to 5% on unincorporated companies, and an excise tax of not more than 5% special license for licences to sell milk, tobacco, secondhand articles and dangerous drugs.

A fee of 6 d is payable by pedlars of merchandise, $50 by pedlars of medicines (special permits required) and of opium.

PANAMA CANAL ZONE.—There are no restrictions provided a travellers taken orders from samples, but if he disposes of the samples he must take out a merchant's license at a cost of $5 for each month or part of a month that goods are offered for sale. This license is not taken [illegible] of Civil Affairs of the Pan[illegible] Canal.

PHILIPPINE ISLANDS.—Unless commercial travellers, by the sale or exchange of goods constitute themselves merchants or merchandise brokers, no licenses are necessary. Such sales also render them liable to the percentage tax of one and a-half per cent. upon the amount received.

URUGUAY

Commercial travellers must obtain a license, costing 100 dollars (about £18 10 0) annually (and when in dealing in jewellery, 500 dollars), expiring on 31st December; the last annual charge must be paid regardless of the period of the year in which the license is taken out. Persons desirous of obtaining a license must apply to the Direction-General of Direct Taxes in order to obtain the required license.

Commercial travellers' samples are not subject to Customs dues provided a bond is given for their exportation. This bond may be arranged through a firm of "Despachantes de Aduana," without any actual payment, provided they satisfy the former regarding the responsibility of their firm and that they will pay the duties on all the samples not re-exported.

In the usual way, moderate quantities of samples, taken in a small baggage, are not often interfered with by the officials.

When samples are brought into the country in larger parcels, it is usually found advisable to pay duty on them as ordinary goods of such and such a category, and thus to get them locally without re-exporting them.

The licence is not necessary when commercial travellers work in connection with a firm established in Uruguay.

VENEZUELA.

Commercial travellers are not required by law to bring any documents other than a passport visaed by the Venezuelan consul at the port of departure, which is required of all travellers, also a vaccination certificate not older than seven years, duly visaed by a Venezuelan Diplomatic or Consular Agent, and must also hold a certificate of physical and mental fitness, issued by a medical practitioner and duly visaed by a Venezuelan Diplomatic or Consular Agent.

A power of attorney is not necessary. It may be advisable, however, as tending to inspire confidence on the part of buyers, but is not required by any legal authority.

The commercial traveller may begin with filing business as soon as he is permitted to land. No officially certified papers, official licence, warrants, or permits to do business are required. His citizenship is not limited.

Foreigners, except those on contract for work of National development, are required to pay a deposit of one thousand bolivars which returnable if the foreigner leaves the country within twelve months or if the total fees a month within two years.

Samples of no commercial value, such as small pieces of fabrics and wall paper not exceeding 50 centimetres (19.7 inches) in length, are admitted free of duty to an amount of 25 kilos (55 pounds). Samples of fabrics in excess of that amount are dutiable at 0.36 bolivars per kilogram. Surtaxes amount to 36.36% of the duty making an inclusive tariff of 0.49 bolivars per kilog. (approx 17.7d. equal per 100 pounds).

Samples of commercial value are admitted free of duty, subject to a bond to re-export their re-exportation within one year.

There is no provision for the refund of duties which have actually been paid.

The only penalty for failure to re-export parts of the samples is the collection of duties upon the part not exported.

Re-exportation may take place through any port of the Republic, but the bond will not be cancelled unless the bill of lading of the outgoing steamer (pollas de embarque) on which the samples have been sent to the Custom House where exportation is to be made agrees exactly with the samples presented by the traveller and with the list of the samples as made out upon their entry.

In the finding samples brought as baggage can always be cleared a few hours after arrival. It is believed that this is also true of other parts of the Republic.

Advertising matter are free of duty, but the term is strictly construed. Pamphlets and advertising matter in general, intended for commercial propaganda (including calendars in their text are dutiable at 0.10 bolivars per 100 kilogs. gross. Surtaxes bring the rate up to 13.64 bolivars per 100 kilogs. gross (Other calendars are dutiable at different rates. Printed or lithographed cards bearing advertisements are dutiable at the rate of 0.91 bolivars per kilog (Approx 17.79 bolivars per 100 pounds.) Advertising matter with lithographed or printed designs bearing no advertising is dutiable at 1.82 bolivars per kilog. Surtaxes bring the rate up to 2.9 bolivars per kilog. (Approx 56.4 bolivars per 100 pounds.)

VIRGIN ISLANDS.

No special regulations exist and no licences are required providing the stay does not exceed 3 months. Samples of no commercial value are admitted free. No rules in entrance as to others.

YUGOSLAVIA (KINGDOM OF).

Commercial travellers are at liberty to travel for business purposes in Yugoslavia free from any licence or tax, on condition that they have a legitimation certificate drawn up in the prescribed form and signed by the competent authority in the country of origin. This certificate does not, however, give the right to hawk goods or to sell to private persons.

The dealings of commercial travellers must be confined to such individuals or firms as in the course of their business actually make use of the goods offered them.

They are also only allowed to carry on business for those firms mentioned in their identity card.

Foreign commercial travellers have to pay the taxes applicable to such travellers (1,000 Dinar) immediately on their arrival, if the firms for which they are carrying on business have no resident agents in Yugoslavia.

Samples and patterns are only free of duty when they have no commercial value, otherwise the amount of duty chargeable will have to be deposited with the Customs, who will return it when the samples leave the country if they are re-exported within 3 months. Commercial travellers have to apply to the local police authorities for registration after their arrival.

TREATMENT OF FOREIGN COMMERCIAL TRAVELLERS IN GREAT BRITAIN AND NORTHERN IRELAND.

FOREIGN commercial travellers can carry on their business in Great Britain or Northern Ireland without payment of any special tax, but when they solicit or take orders for goods for the sale of which an Excise licence is required they must themselves take out such licence unless their principals abroad are duly licensed in Great Britain or Northern Ireland. A separate licence must be taken out for each country.

The following are the licence fees required to be paid by plate dealers:

(a) Gold above 9 dwts. and under 3 ozs. or silver above 5 dwts. and under 30 ozs.

£3	6 0 per annum	
or £1	14 6 for	1 year
or £1	3 0 "	"
or	11 6 "	"

(b) Gold 3 ozs. or upwards or silver 30 ozs. or upwards.

£5	16 0 per annum	
or £4	5 8 for	2 years
or £3	17 6 "	"
or £1	8 9 "	"

Imported Samples.—The directions are at present operative with regard to samples introduced by commercial travellers of the following countries:—All parts of the British Empire, Austria, Belgium, Brazil, Bulgaria, China, Costa Rica, Czechoslovakia, Denmark, Ecuador, Egypt, Estonia, Finland, France, Germany, Greece, Guatemala, Haiti, Hungary, Italy, Japan, Latvia, Liechtenstein, Luxemburg, French Protectorate of Morocco, Netherlands, Norway, Panama, Paraguay, Peru, Poland, Portugal, Roumania, Siam, Spain, Sweden, Switzerland, Regency of Tunis, Turkey, United States of America, Yugoslavia.

1. Dutiable Samples.—Articles liable to Customs duty (other than cinematograph films*, motor cars, motor-car chassis and motor cycles) imported from any of the above-mentioned countries as commercial travellers' samples or specimens (whether or not accompanied by the commercial traveller) are temporarily admitted without payment of the duty to which the goods are liable subject to the amount thereof being deposited in cash or secured by bond before their delivery out of official charge.

2. The commercial traveller or his agent is required to produce a list containing a description, sufficiently full for identification purposes, of the samples or specimens imported and, in the case of goods liable to duty on an *ad valorem* basis, a statement of their value. The value to be shown in the statement is the price which an importer would give for the goods, if they were delivered, freight and insurance paid (but not duty paid), at the port of importation. It is the price which would be paid on a bona fide purchase at the ship's side in this country. The list (and statement where necessary) should be officially attested by the proper authority in the country of exportation; for samples and specimens from the United States of America the list (and, where required, the statement) should be attested by the British Consular authorities.

If, on arrival of the samples or specimens, no list is available, one may be compiled at the port of importation, in which case documentary evidence of value must be produced for any of the samples or specimens which are liable to duty on an *ad valorem* basis.

3. Reexportation of the samples and specimens will be limited to ascertaining that they are fully described on the list and, in the case of goods chargeable on an *ad valorem* basis, that their value is correctly stated. For watches the particulars required to be given on the list are: whether the case is hunter, half-hunter, or open face; whether the movement is cylinder or lever, full-plate, three-quarter-plate, half-plate, or bar; whether real or imitation compensation balance, the number of holes in which jewelled and the number and name, if any, on the movement.

4. If the samples or specimens are gold or silver watches, the cases of which have not been stamped, the sum to be deposited or the penalty of the bond to be given in respect of the duty, will be increased by £1 for each gold watch and 5s. for each silver watch, in lieu of the amount mentioned in paragraph 7.

5. If the samples and specimens bear the marks, stamps or of the country of exportation, no additional marks or seals for purposes of identification will, as a rule, be affixed by Officers of Customs and Excise. If the samples or specimens bear no marks stamps or seals, they may be marked or sealed for future identification.

6. The list of samples or specimens will be signed and dated by the Officer of Customs and Excise, who will affix a statement bearing an official seal or stamp and showing

(a) The port of importation and the amount of duty chargeable; also whether duty was deposited in money or bond given;

(b) The marks, if any, applied by him to the samples or specimens;

(c) The date on which the duty deposited will be carried to the public account, or recovered under the security given unless it is proved that the samples or specimens have been previously exported or placed in bond. *This date will be not later than twelve months from that upon which the samples or specimens were imported.

No charge is made for the document issued or certified by the Officers of Excise for marking for identification.

*The warehousing of goods liable to duty under the Safeguarding of Industries Act, 1921, except in the case of samples is not allowed.

NON-DUTIABLE ARTICLES.

(1) Gold and Silver Plate Liable to Assay.

7. The foregoing regulations also apply to samples or specimens of plate, the deposit to be made or security given will be:—

(a) If the article is in its entirety liable to assay, an amount equal to the duty formerly chargeable on such articles, viz. gold 17s. and silver 1s. 6d. the ounce troy;

(b) If the article is in part liable to assay (e.g., mesh bags), gold 14s. and silver 3s. the ounce troy.

(2) Other Articles.

8. The list referred to in paragraph 2 need not be produced for samples or specimens of other goods not liable to Customs Duty, and the examination of such samples or specimens will be restricted to verifying that they are not dutiable.

Exportation of Imported Samples.

9. Samples and specimens of dutiable articles and of plate imported under the above regulations may be produced to the Officer of Customs and Excise at any of the undermentioned ports for examination prior to exportation therefrom and to obtain refund of the deposit or release from the bond given on importation, subject to deduction in respect of any samples or not produced for re-exportation.

The list and statement referred to in paragraph 6 must be produced with the goods.

Non-dutiable samples or specimens, other than plate, are not required to be produced on shipment.)

Aberdeen	Grimsby	Newcastle
Belfast	Harwich	Newhaven
Bristol	Holyhead	Newport (Mon.)
Cardiff	Hull	Plymouth
Dover	Inverness	Portsmouth
Dundee	Ipswich	Preston
Fishguard	Leith	Southampton
Folkestone	Liverpool	Sunderland
Glasgow	London	Swansea
Goole	Manchester	Weymouth
Greenock		

10. Prior to the re-exportation of goods chargeable to duty on an *ad valorem* basis and defaced positive cinematograph films a declaration signed in the presence of an Officer must be produced with the goods stating that they have not been used in Great Britain or Northern Ireland for any purpose other than as commercial travellers' samples or specimens, and that they are in all respects identical with the goods imported.

In the case of cinematograph films the declaration must also state that the pictures have not been "doped" or reprinted in Great Britain or Northern Ireland.

Samples retained in Great Britain or Northern Ireland.

11. If the samples or specimens of dutiable goods are not re-exported or placed in bond within the prescribed time (see paragraph 6 (c)) the duty deposited will be brought to account or the bond put in force. If it is desired to retain samples or specimens of plate, in Great Britain or Northern Ireland, the samples and specimens with relative list and statement must be produced at some Customs House in Great Britain or at Belfast in Northern Ireland within the time allowed for the plate to be assayed as required by law. On completion of the assaying the deposit will be returned or the bond cancelled.

REGULATIONS GOVERNING THE EXPORTATION FROM GREAT BRITAIN OR NORTHERN IRELAND AND SUBSEQUENT RE-ENTRY OF COMMERCIAL TRAVELLERS' SAMPLES AND SPECIMENS.

A.—General.

Commercial travellers proceeding abroad may have their samples and specimens sealed and the list thereof certified under the following regulations:—

1. On prior application by the firm concerned, the samples accompanied by a list in duplicate containing a full description thereof, including quantity and value, may be produced at any Customs House for examination. A declaration as to the accuracy of the values stated on the lists must be made by the commercial traveller or a member of the firm concerned. The description of samples for France according to the French tariff with weights and measurements in the metric system may be added on the list.

2. The list, after verification by a comparison with the samples, will be signed and officially stamped, and the samples sealed or marked.

3. The samples may be re-imported at any port. The list referred to in paragraph 1 must be produced; and if the samples are found to correspond therewith, they will be delivered forthwith after removal of the official seals.

4. The examination and sealing of samples and specimens will be allowed at private premises before exportation, and re-examination and removal of seals after re-importation on prior application being made. The expense of the Officer's attendance in such case must be borne by the applicants.

B.—Silk Goods.

Where for any reason (e.g. in the case of a large number of small articles, or pieces of material, consisting of or containing silk or artificial silk), it is not desired to have the samples officially sealed before exportation, traders may, in order to facilitate the admission of the samples on their return to this country, adopt the following procedure:—

1. Lists in duplicate should be prepared before embarkation giving each article in detail, including pattern number, design, value, etc.;

2. Each article should be ticketed and numbered to correspond with the relative item on the lists;

3. The lists and samples should be produced to the Customs Officers at the port of embarkation, in sufficient time to enable them to make such test examination as may be necessary. If the officer is satisfied he will sign and stamp the lists, returning copy to the traveller for production with the samples on return to this country;

4. Where possible the Collector or Surveyor of Customs at the port of embarkation should be notified in advance of the date and hour at which the traveller expects to arrive;

5. On the return of the traveller to this country, the samples with his copy of the lists, should be produced to the Customs Officer at the port of arrival, but if for reasons of urgency he is unable to do this in person, he may authorise the Shipping or Railway Company, in writing, to clear and forward the goods. In that event he should, of course, furnish the Shipping or Railway Company with his copy of the lists and with the tags of the trunks in addition to the written authority;

6. For convenience of examination, separate lists in duplicate should, if possible, be made out for each trunk, and the samples appropriate to each list should as far as possible be kept together and produced in the same trunk when the traveller returns to this country.

PASSPORT OFFICES

1 Queen Anne's gate buildings, Dartmouth street, Westminster SW1 (Telephone, Whitehall 9060, Telegraphic Address, "Talpassf, Parl, London") and 36 Dale street, Liverpool

Chief Passport Officer, Hubert H Martin, C B E

Assistant Passport Officer, James W Stafford, O B E

Establishment Officer & Accountant, Leslie G Brown

Chief Examiner, H G Mumford, M B E

Staff Officers, G J Hubbert, M B E H M Blank & W F Harrower

Passport Officer (Liverpool Branch Office), J H Grant

All persons wishing to leave the United Kingdom must be in possession of valid passports

For travelling to any of the following countries the requisite visas must be obtained, for which application should be made at the addresses stated

** British Subjects must apply at the Passport Office, 1 Queen Anne's gate buildings, Dartmouth st Westminster SW1, from which office full information as to the passport requirements can be obtained

ABYSSINIA Tadjoura house, 110 Hammersmith road W 14, 11 to 1 & 2 to 4 Saturdays, 10 to 12

AFGHANISTAN (UNITED STATES OF) Alien Passport Returns & visas office, 2 Harley st W 1, 9 to 1 & 2 to 4 (personal attendance necessary)

ARGENTINA at the Consulate, 7 Dover street W 1 (personal application necessary), 11 to 1, Saturdays excepted

AUSTRIA at the Legation, 18 Belgrave sq SW1, 11 to 1

BELGIUM at 10 Belgrave pl (Halton Square) S W 1, 10 to 1 & 2 to 5, Saturdays 10 to 1

BOLIVIA (REPUBLIC OF) at the Consulate, 16 Grosvenor pl S W 1 (personal application necessary)

BRAZIL (REPUBLIC OF) at the Consulate Allsworth House Allsworth WC2 (personal application necessary, 11 to 1 Saturdays 10 to 1)

BULGARIA at the Legation, 7 Queensberry pl S W 7, 11 to 1 (Saturdays excepted)

CHINA at the Consulate General 76 Cadogan st S W 3 10 to 1 & 2 to 5 Saturdays, 10 to 12 30 (personal application necessary)

CUBA at the Consulate, 49 Ridge hill, Golders green N W 11, 10 to 1 & 2 to 4 Saturdays 10 to 1

COLOMBIA (REPUBLIC OF) at the Consulate, Sicilian house Sicilian st Southampton row WC1 (personal application if possible)

COSTA RICA (REPUBLIC OF) at the Consulate, 23 to 33 King William st E C 4

CUBA at the Consulate, 36 Lincoln gdns W 3

CZECHO SLOVAKIA at the Consulate, 18 Bedford sq WC1, 9 to 12 30

DENMARK at the Legation, 29 Pont street SW1, 11 to 1

DOMINICAN REPUBLIC at the Consulate, 47 Talbot pl E W 1

ECUADOR (REPUBLIC OF) at the Consulate, 23 College hill E C4 10 to 1 & 2 30 to 4 30

EGYPT at the Consulate, 26 South st Park la W1, 11 to 1

EL SALVADOR (REPUBLIC OF) at the Consulate, 8 Union st E C 2

ESTHONIA (REPUBLIC OF) at 167 Queen's gate SW7, 10 to 1

ETHIOPIA at 81 Elm Park gdns SW10, 10 30 to 1

FINLAND at the Finnish Legation (Consular dept), 103 Cannon st E C 4 10 to 1 & 2 to 4, Saturdays 10 to 1

FRANCE (REPUBLIC OF) at the Consulate General, 51 Bedford sq W C 1

GERMANY at the Passport office 9 Carlton House ter SW1, 10 to 1 & 2 to 4, Saturdays, 10 to 12 30

GREECE at the Consulate 191 Queen st W C1, 10 to 1 Saturdays, 10 a m to 12 30 p m

GUATEMALA at the Consulate, 11 Queen Victoria street E C4, 9 to 1 Saturdays, 11 to 1

HAITI (REPUBLIC OF) at the Consulate, 4 Denmark st W C

HONDURAS (REPUBLIC OF) at the Consulate 15 Union court Old Broad st E C 2 10 to 4

HUNGARY at 35, Eaton pl S W 1, 11 to 1

IRAQ at 29 Queen's gate, Kensington SW7, 10 to 1 & 2 30 to 4 Saturdays 10 to 12 30

ITALY at the Consulate General, 38 Portland pl W1, 1 Brook st 10 to 1 Saturdays, 10 to 12

JAPAN at the Consulate, 1 Broad Street place EC2, 10 to 1 & 2 to 5 Saturdays, 10 to 12 30

LATVIA at the Consulate, 87 Eaton pl SW1, 10 to 1, Saturdays, 10 to 1

LIBERIA (REPUBLIC OF) at the Consulate, 10 Idol lane EC3 (personal attendance necessary)

LITHUANIA at the Legation, 10 Palace gate W 8

LUXEMBURG at the Consulate General, Montclair ho Tower st W C

MEXICO (REPUBLIC OF) at the Consulate, Bush ho Aldwych W C2, 10 to 4, Saturday, 10 to 1 (personal attendance necessary)

MONACO at the Passport Office, 1 Queen Anne's gate buildings, Dartmouth st, Westminster SW1

NETHERLANDS at the Consulate, 25 Langham street W1

NICARAGUA at the Consulate, 15 Union court, Old Broad st EC2, 10 to 4

NORWAY at the Consulate, King's ho King st E C 2

PANAMA (REPUBLIC OF) at the Consulate 338 Finsbury Pavement ho E C.

PARAGUAY (REPUBLIC OF) at the Consulate, 12 Russell sq W C1, 10 30 to 4 Saturdays, 10 30 to 1

PERSIA at the Consulate, 19 Prince's gate SW 7 10 to 1

PERU personal attendance essential, 145 Cloane st SW1, 11 to 1

POLAND (REPUBLIC OF) at the Consulate 2 Upper Montague street W 1

PORTUGAL (REPUBLIC OF) at the Consulate General, 40 Woburn st W C1

ROUMANIA at the Legation, 4 Cromwell place SW7, 11 to 1

SERBIA see Yugo Slavia

SIAM enquiry office, at the Legation, 23 Ashburn place SW7

SPAIN at the Consulate, 20 Gordon sq W C1

SWEDEN at the Consulate, 399 High Holborn W C1, 10 to 3, Saturday, 10 to 12

SWITZERLAND at the Passport office, 18 Montague pl W1, 11 to 1 & 2 to 4, Saturday 11 to 1

TURKEY at the Consulate, 10 Low Cleone st S W 1

UNION OF SOVIET SOCIALIST REPUBLICS at 5 Rosary gdns South Kensington S W 7

URUGUAY (REPUBLIC OF) at 80 Harrington gdns S W 7

VENEZUELA (UNITED STATES OF) at the Legation, 70 Pall Mall S W 1 (personal attendance necessary)

YUGO SLAVIA at the Legation, 191 Queen's gate SW7, 11 to 1

FOREIGN OFFICE REGULATIONS RESPECTING PASSPORTS

See passport

form as printed on p 11 and enclosed in a cover addressed to "The Passport Office, 1 Queen Anne's Gate buildings Dartmouth street, Westminster SW1," or to "The Branch Passport Office 36 Dale street, Liverpool"

2 The charge for a passport is 15s Passports are issued in London, between the hours of 10 and 4 (Saturdays 10 to 1) and in Liverpool between the hours of 9 30 and 4 (Saturdays 9 30 to 1) The Passport Offices are closed on Sundays and Public Holidays (except in London between the hours of 10 a m and noon for cases of special emergency only) Passports may be obtained through the post If a Postal Order for 15s which should be "crossed" and made payable to the Passport Office, is forwarded with the application Unequal treasury notes or postage stamps should not be sent in payment Applications should, if possible, reach the Passport Office not less than four days before that on which the Passport is required

3 Foreign Office passports are granted—

(1) To natural born British subjects;
(2) To the wives and children of such persons, and
(3) To persons naturalised in the United Kingdom, in the British Dominions or Colonies, or in India

The wife of an alien is deemed to be an alien.

4 Passports withheld—

(1) In case of natural-born British subjects and persons naturalised in the United Kingdom, upon the production of a declaration by the applicant in the form printed (see form on page 11) verified by a declaration made by a member or officer of any Banking Firm established in the United Kingdom, or by any Mayor, Magistrate, Provost, Justice of the Peace, Minister of Religion, Barrister-at-law, Physician, Surgeon, Notary Public &c, resident in the United Kingdom and being himself a British subject The applicant's certificate of birth and other evidence may also be required Applicants serving in His Majesty's Forces may have their declaration verified by their Commanding Officer.

(2) In the case of children under the age of 16 years requiring a separate passport, upon production of a declaration made by the child's parent or guardian, in a form (B) to be obtained upon application to the Passport Office.

(3) In the case of persons naturalised in any of the British self-governing Dominions, upon production of a recommendation from the High Commissioner or Agent General in London of the State concerned Persons naturalised or ordinarily resident in any of the Crown Colonies may be required to obtain a letter of recommendation from the Colonial Office.

5 If the applicant for a passport be a British subject by naturalisation, the certificate of naturalisation must be forwarded to the Passport Office with the declaration or letter of recommendation

British subjects by Naturalisation will be described as such in their passports, which will be issued subject to the necessary qualifications.

6 British Passports are only available for travel to the countries named therein, but may be endorsed for additional countries. The possession of a passport so endorsed does not, however, exempt the holder from compliance with any immigration regulations in force in British or foreign countries, or from the necessity of obtaining a visa where required.

7. Passports endorsed as valid for the British Empire are also available for travelling in territory under British protection or mandate but, however, including Palestine or Iraq, for which countries special endorsements must be obtained.

8. Foreign Office passports are available for five years from the date of issue unless otherwise stated. They may be renewed for further consecutive periods of one to five years under circumstances and are also available beyond ten years from the date of issue. Thereafter, or if at any time the passport contains no further visas for years, application must be made for the issue of a new passport.

9 A passport cannot be issued or renewed by the Foreign Office on behalf of a person already abroad; such persons should apply, in a foreign country, to the nearest British Mission or Consulate, or within the British Empire to the nearest passport issuing authority.

10 Persons resident in the Irish Free State should make application for their passports to the Passport Department, Ministry of External Affairs, Dublin.

CERTIFICATION OF PHOTOGRAPHS.

NOTE—It is essential that one of the two photographs of the applicant (and wife, if to be included on Passport) should be certified on the back as follows

Mr.

"I certify this to be a true Photograph of Mr. ....."

Miss

Signature & Qualification of Recommender.

Date

The whole of the declaration and marginal particulars should be in the applicant's own handwriting.

DECLARATION TO BE MADE BY APPLICANT FOR PASSPORT.

* (*Surname in Block Capitals*)

(a) Insert Date and Town where staying when filling in form

(b) Christian Names and Surname of the Applicant in full (Surname in BLOCK CAPITALS)

(c) In the case of a MARRIED WOMAN OR WIDOW, the particulars of birth required are those of her HUSBAND OR LATE HUSBAND—not of the applicant herself.

(d) State exact national status, e.g., a British Subject by birth or a British Subject by naturalisation, British protected person &c. IF THE CASE OF A BRITISH SUBJECT BY NATURALISATION SEE RULE 5 ABOVE

and

(e) Wife—children should only be included or
If they do not possess separate passports Strike out the words in brackets in other cases.

[Strike out and initial whichever is not]

NOTE—All previous Passports must be surrendered for

(h) Signature.
The applicant must also write a specimen of his signature in the space below marked **

(j) Name and Qualification of person verifying the Declaration (see Rule 4 above), viz. —

Mayor, Magistrate, Provost, Justice of the Peace, Minister of Religion, Barrister-at-Law, Physician, Surgeon, Solicitor, or Notary Public &c., giving professional or business address

Recommendations from members or officials of Banking Firms should bear the printed stamp of the Bank here below

CAUTION

† The attention of persons who are asked to sign this declaration is specially called to the fact that it can only be signed from *personal knowledge* of the applicant, and not from information obtained from other persons

Specimen signature of applicant which will be detached and affixed to the Passport when issued.

Specimen Signature of wife if to be included on the Passport

In the case of children under the age of 16 years requiring a separate passport, the Declaration must be made by the child's parent or guardian in a form (B) to be obtained upon application to the Passport Office

(a)_____ 19[illegible]

*I, the Undersigned (b)_____

at present residing at_____

_____ _____ _____ _____ hereby declare that I am

(c) { FOR A MARRIED WOMAN OR WIDOW (to be struck out in other cases) Particulars of HUSBAND's birth to follow
the wife / widow of _____ and that my husband / late husband was }

a (d)_____ having been born

at _____ on the _____ day of _____ 1

{ FOR PERSONS BORN ABROAD, who derive British nationality from a father or paternal grandfather born within His Majesty's Dominions (To be struck out in other cases)
my (his) father / paternal grandfather having been born within His Majesty's Dominions
at _____ on the _____ day of _____ }

and not having lost the status of British Subject thus acquired, and I hereby apply for a Passport

for travelling to _____ for the purpose of _____

(e) (accompanied by my wife (and children under the age of 16), as indicated in the margin, who do not possess separate Passports)

(f) { I declare that I have not previously been granted any Passport whatever and that I have made no other application for a Passport.

(g) { I declare that all previous Passports granted to me have been surrendered for cancellation to a British Passport or Consular Officer, other than Passport No _____, which is now attached for cancellation, and that I have made no other application for a Passport since the attached Passport was issued to me

(h) Signed _____

†AND I, the Undersigned, (j) _____ _____

of _____ hereby declare that to the best of my personal knowledge and belief the above made Declaration and Description of the said Mrs / Miss _____

is true, and that I am from my personal knowledge of him / her vouch him / her as a fit and proper person to receive a Passport I have known the applicant for years

Signed _____

PHOTOGRAPHS—Two small unmounted duplicate photographs of the applicant (and wife if to be included) must be sent, one of which must be certified and signed on the back by the guarantor as follows:

"I certify that this photograph is a true likeness of _____ "

IMPORTANT

‡ Applicants, and persons recommending them, are warned that should any of the statements contained in their respective declarations prove to be untrue, the consequences to them may be serious.

DESCRIPTION OF APPLICANT

Age _____

Profession _____

Whether married or single _____

Domicile or ordinary place of residence _____

Place of birth _____

Date of birth _____

Height _____ feet _____ inches

Colour of eyes _____

Colour of hair _____

Visible distinguishing marks or peculiarities _____

Maiden name of widow or married woman (in *Block Capitals*)

CHANGE OF NAME

If name has been changed by Deed Poll or otherwise, the original name must be

If there has been no change of name the word "None" must be written here

Signature of applicant —

DESCRIPTION OF WIFE OF APPLICANT IF TO BE INCLUDED ON THE PASSPORT.

Name in full _____

Age _____

Profession _____

Place of birth _____

Date of birth _____

Height _____ feet

Colour of eyes _____

Colour of hair _____

Visible distinguishing marks or peculiarities _____

(In Block Capitals)

Signature of wife of applicant _____

Children under the age of 16 if to be included on this Passport
Christian Names Surname Date of Birth Sex.

PASSPORTS AND VISA REGULATIONS

(A.) Foreign Countries.

British subjects travelling to Foreign Countries must be in possession of valid Passports bearing, where required, the visa of the Consular Representative of the country or countries to be visited.

All visas should be obtained before departure from the United Kingdom.

Note.—Visas for foreign countries. The regulations summarised below are liable to alteration from time to time. Intending travellers are advised to make direct inquiry to the Foreign Consulates as to the regulations in force at the time of their proposed journey.

Flat Fees which are quoted in sterling are liable to alteration consequent on any fluctuation in rates of exchange.

Foreign Countries—Visas.

Abyssinia.—See Ethiopia.

Albania.—Inlfour house, 110 Finsbury pavement E.C.2 (charge 1s.; transit visa free).

Office hours, 11 a.m. to 1 p.m. and 2 p.m. to 4 p.m.; Saturday 10 a.m. to 12.

Argentina.—7 Grosvenor street W.C. (charge 5s. Extra charges are imposed in the case of certain classes of immigrants.

Hours 11 a.m. to 1 p.m., Saturdays excepted.

Obtainable also at Liverpool, Cardiff, Newport (Mon.), Southampton, Glasgow, Newcastle and Dublin.

Personal attendance is necessary.

Children over 4 must attend.

Two additional photographs are required by all passengers. Identity cards must be obtained from the Consul.

British Passports must bear an endorsement by a British Passport Authority within twelve months previous to the application for a visa that the Passport is "Valid for travelling to the Argentine Republic."

Persons born in Argentina can only return to the Republic on an Argentine Passport, which can be obtained at any of the Argentine Consulates shown above.

Enquiries made by post must be accompanied by stamped addressed envelope for reply.

Armenia.—See Union of Soviet Socialist Republics.

Austria.—18 Belgrave square S.W.1. Hours 11 a.m. to 1 p.m. No visa required by British subjects.

Attention is drawn to the restrictions on the import of currency from Austria. Travellers may have the foreign currencies in their possession certified on their passports on arrival at the frontier and may on the strength of this certificate take one with them. On commencement of foreign travel on their return within two months.

Azerbaijan.—See Union of Soviet Socialist Republics.

Belgium.—10 Belgrave pl. (Hanover sq.) S.W.1. Hours, 10 a.m. to 1 p.m. and 3 p.m. to 5 p.m.; Saturdays, 10 a.m. to 1 p.m.

No visa required by British subjects by birth or naturalisation. Persons wishing to reside in Belgium for more than three months should apply to the "Commissariat Provincial" or the "Commissariat d'Arrondissement."

Manual workers are not allowed to enter Belgium in order to take up employment unless they have previously secured permission. Application for information on the point should be made to the nearest Belgian Consular Office.

British subjects travelling to Belgium are warned that they are required by Belgian regulations to be in possession of valid passports. The only exception to this rule is in the case of persons travelling on the week-end tickets, containing identity coupons, issued for certain ports. Travellers who neglect to observe this requirement will be detained at the Belgian port of arrival and be sent back by the next boat.

Belgian Colonies.—Visas must be obtained in London (fee 5s. 3d.) and certificates of health and good conduct may be presented to the Belgian Consul for legalisation (fee 5s. 3d).

Bolivia.—16 Grosvenor place S.W.1 (charge 5s., the equivalent of 4 bolivianos).

Personal attendance is necessary, also two letters of reference, medical certificate, vaccination certificate and one photograph. The Consul-General for Bolivia states that the medical certificate should be approved by Dr. Hugo Roger, 46 Lauderdale mansions, Lauderdale road W.9. British subjects travelling to Bolivia are requested by a decree of the Government of Bolivia to report themselves to Police on arrival in Bolivia.

It is necessary to obtain an exit visa, for which a fee of 4s. is charged, as a preliminary to departure from Bolivia.

Brazil.—Aldwych house, Strand W.C.2 (ch. 40000 or 5s. 4d. office hours, 11 a.m. to 2 p.m. Saturdays 10 a.m. to 12 noon). Visas are also obtainable at Liverpool, Southampton, Manchester, Glasgow, Cardiff and Swansea. Visas are only valid if issued by career consular officers. Passengers having only the use of an honorary Consul or Vice-Consul may be refused permission to land unless the honorary Consulate in question has been expressly authorised to grant visas. Personal attendance is necessary. Applicants for visas must produce a certificate of vaccination within the past seven years, a certificate of freedom from contagious disease and two letters of recommendation from responsible persons (business houses).

Certificates of good character and profession or occupation by some responsible person will be required by women travelling alone and also by immigrants—second and third class passengers being considered as such. Three photographs of the holder of the passport must be attached to the forms which have to be completed at the Brazilian Consulates in Portugal.

Passengers, other than those travelling first class, entering Brazil, are liable to be subjected to examination at the Brazilian Immigration stations. Those returning to Brazil and bearer of a passport issued by a Consular authority in Brazil are considered residents and require only their passport and a vaccination certificate and three photographs.

Immigration into Brazil is strictly limited and prospective immigrants are advised, before procuring their passports, to apply to any of the above Brazilian Consulates for information as to the regulations in force on the subject. Persons born in Brazil can only return to that country on a Brazilian passport which can be obtained at any of the Brazilian Consulates shown above.

Special Service.—Tourists.

In the case of bona fide tourists only, vaccination certificates are no longer required, and special facilities are available for granting the Brazilian visa through various shipping companies for organised parties of tourists, without individual calls at the Brazilian Consulates being necessary.

Bulgaria.—4 Queensberry place S.W.7 (charge 5s. plus 3d. for stamp duty).

Hours 11 a.m. to 1 p.m. Saturdays excepted.

Bulgarian visas are available only for forty-five days from the date of issue and are only valid for the single journey.

Application for visas can be made by post but they must be accompanied by a stamped addressed envelope and a cheque or postal order for 10s. 3d. must accompany the passport.

Travellers must obtain visas of Police Authorities on arrival in Bulgaria, and visa of Passport Bureau of the Sûreté before departure.

Travellers intending to remain in Bulgaria longer than seven days should furnish themselves with identity cards, which are issued by the Direction de la Police on presentation of passport, three photographs and an application on the regulation form. Travellers leaving Bulgaria should hand their identity cards to the Bulgarian frontier authorities and in the event of their return to Bulgaria they may receive them again at the Registration Bureau of the Direction de la Police on presentation of passport.

A permit to leave Bulgaria must be obtained from the police authorities.

Foreigners who are desirous of practising a profession or taking up employment in Bulgaria must first apply to the Ministry of Commerce, Industry and Labour for a permit.

China.—74 Victoria st. S.W.1 (charge $4.50 U.S.A. or 18s.).

Hours 10 a.m. to 1 p.m. and 2 p.m. to 5 p.m.; Saturdays 10 a.m. to 12.30 p.m.

Visas are also obtainable at Liverpool (19 Cornbrook rd. Belfast park, hours 10 a.m. to 12.30 p.m. and 2 p.m. to 4 p.m.), Glasgow (11 West Regent st.), Cardiff, Hull, Newcastle-on-Tyne, Dublin.

Personal attendance is necessary.

Certificate of medical fitness, certificate of good conduct from a justice of the Peace or other authority, a written recommendation from a bank or other responsible firm, a certificate of vaccination and three photographs are required.

In the case of third class passengers a certificate of industrial fitness is also required.

A Chilean Decree provides that travellers and intending residents in Chile who remain more than 15 days in the country must report to the nearest Prefecture of Police in order to register them and to obtain Police Identity cards (Cedulas de Identidad).

Special facilities can be obtained by British subjects resident in Chile who are returning, if they are in possession of "Cedulas de Identidad" issued by the Chilean police. Special tourist visas are also issued to bona-fide tourists presenting their passports through the medium of the shipping company.

Persons born in Chile can only return to that country on a Chilean passport which can be obtained at any of the Chilean Consulates shown above.

China.—48 Ridge Hill, Golders Green N.W.11 (charge 5s.) Hours 10 a.m. to 1 p.m.—3 p.m. to 5 p.m. Saturdays 10 a.m. to 1 p.m.

British subjects travelling to China require a Chinese visa, application for which may be made by post. Children under 16 years of age may be included on the passport of the person under whose charge they are travelling, provided their photographs appear therein. Persons intending to proceed into the interior should apply on arrival in China to the nearest British Consul for a local passport.

Travellers proceeding to China via Siberia and Kwantung Leased Territory (Dairen) must also obtain a Japanese transit visa, or if staying in Dairen no visa, an ordinary Japanese visa.

Colombia.—Belfast house, Belfast avenue, Southampton row W.C.1, 43 North John st. Liverpool, 1 Queen st. Bristol and Regent chambers, Carr la. Hull (charge 5s.; transit visa 1d.).

Personal application should be made, if possible.

The Colombian regulations require all foreigners within forty-eight hours of arrival in Colombia to register at the office of the local Police.

Registration fee 1 peso.

Costa Rica.—33 King William st. E.C.4 and Old Castle bldgs. Preston's row, Liverpool (charge $3 U.S.A.).

Those applying for visa must present a medical certificate to the effect that they have been vaccinated, and that they are not suffering from leprosy, bubonic plague, yellow fever, or any other infectious or serious disease, particularly tuberculosis.

Persons who are not staying in Costa Rica more than fifteen days do not require a visa.

Cuba.—No visa required by British subjects.

Every immigrant proceeding to Cuba must first appear before the nearest Cuban Consul, with an application for permission to enter, a model of which will be supplied by the Consulate. This application must be approved by the Immigration department, otherwise entry will not be permitted.

Czechoslovakia.—18 Bedford sq. W.C.1 and 3 Cook st. Liverpool. Office hours 9 a.m. to 12.30 p.m.

No visa required by British subjects.

British subjects desirous to take up employment in Czechoslovakia must comply with the requirements in force regarding the employment of aliens or the entry of aliens seeking employment. Information on the subject may be obtained from either the above mentioned Consulate or from the Consulates at Birmingham, Bradford, Edinburgh, Glasgow and Sheffield.

All visitors who remain in Czechoslovakia longer than two days must register with the Police 48 hours after arrival.

Travellers may not take with them out of Czechoslovakia, without the permission of the National Bank, cash (in the form of cheques, or in foreign currencies) equivalent to more than 1,000 crowns per month per person; of this allowance not more than 1,000 crowns may be taken in Czechoslovak currency.

Danzig.—British subjects entering Danzig by sea or air do not require to have their passports *visé* for the purpose. All persons, however, *entering or leaving* Danzig by overland routes should obtain the *visa* of the Polish Authorities for the purpose of passing through Polish Territory unless travelling from Germany by one of the two special trains, on which, by agreement with the Polish Government no *visa* is necessary. (See Poland).

Denmark.—55 Pont street S.W.1.

Hours 11 a.m. to 1 p.m.

Consulates also at Manchester and Leith. Travellers must be in possession of valid passports. Separate Passports required for children over fifteen years of age.

No visa required by British subjects unless proceeding for the purpose of employment. Foreigners may not, without special permission, take up employment, or remain in the country for a period longer than six months.

Commercial travellers visiting Denmark must take out a licence from the customs authorities on arrival. To obtain this licence a certificate of identity issued by a British Chamber of Commerce must be produced.

As an alternative, a declaration before a notary public, *visé* by a Danish Consular Officer, is accepted.

Dominican Republic.—47 Eaton place S.W.1. No *visa* required by British subjects.

Ecuador.—20 College hill, Cannon street E.C.4 (ch. 5 U.S. dollars, 1ts. 6d. including visa of health and vaccination certificates). Hours 10.30 a.m. to 1 p.m. and 2.30 p.m. to 4.30 p.m.

Visas may be obtained also at Liverpool, Glasgow, Hull, Birmingham and Cardiff.

Letters of reference, vaccination and health certificates required. The visa is available for one year.

Egypt.—26 Smith st. S.W.1, Dominion bldgs. 35 Brunswick st. Liverpool and Ship Canal hs. King st. Manchester (charge 15s., transit visa 1s. 4d.).

Hours 11 a.m. to 1 p.m. (London) and 9.30 a.m. to 12.30 p.m. (Liverpool).

Applications on the prescribed form may be made personally or by post.

A stowaway passenger can obtain from the passport office at an Egyptian port a permit to land provided he rejoins the same ship in 48 hours. Such a permit would enable a traveller to leave a vessel at Port Said to repair to Suez or vice versa and make a trip to Cairo while the vessel passes through the Suez Canal.

The Transit visa only applies to passengers travelling through the country by the shortest possible route for the sole purpose of continuing their journey on a destination beyond Egypt.

An ordinary visa is, however, required by travellers passing through Egypt *en route* for the Sudan.

Estonia.—167 Queen's gate S.W.7 (visa for twelve months; valid for several journeys with permission to stay in Estonia two months each journey, 5s. 4d.; transit only 10d.).

Hours 10 a.m. to 1 p.m.

Personal attendance is not necessary, and applications on the prescribed forms may be made by post.

Foreigners must register with the local police within 24 hours of entry into Estonia. In case the sojourn exceeds seven days a photograph of each person registered is required.

Visitors wishing to remain in Estonia after the expiration of the period mentioned in the visa should apply to the local Prefect or Assistant Prefect of the Police.

British subjects proceeding to Estonia are warned of the existence of regulations which forbid the export of currency unless a permit is obtained. The regulations also provide that the Customs authorities shall enter on passports the amount of currency held by persons entering Estonia.

ETHIOPIA.—83 Hill Park Gardens S.W.10. Hours: 10.30 a.m. to 1 p.m. (Sat.).

FINLAND.—108 Cannon st. E.C.4 (charge for single journey or annual visa 5s., transit visa 10d.)

Hours 10 a.m. to 1 p.m. and 2 p.m. to 4 p.m., Saturdays, 10 a.m. to 1 p.m.

One additional photograph is required if not supplied for previous visa.

The single journey visa is available for three months from date of issue and permits a stay in Finland for the period mentioned therein (not exceeding three months) dating from the day of landing.

Annual visa is valid for any number of visits (not exceeding three months' stay) to Finland within one year. Visitors wishing to remain in Finland after the expiration of the period mentioned in the visa should apply, in the case of extensions up to three months, to the Ministry of Foreign Affairs in Helsingfors, and for periods longer than three months, to the local Governor.

A commercial traveller on arriving in Finland must report to the Customs authorities and obtain a certificate in regard to his intended operations.

Persons intending to take up employment in Finland, Aliens and preceptors included require a special labour permit application for which can be made through the Consulate in London.

FRANCE.—31 Bedford square W.C.1.

No visa required by British subjects

Consulates also at Southampton, Cardiff, Swansea, Liverpool Manchester, Glasgow and Newcastle

Identity Cards for Foreigners staying in France

British subjects intending to stay in France or Algeria for more than two months must, within 8 days of their arrival, obtain an Identity card, for which application should be made at the local Mairie (town hall) or Commissariat de Police (police station).

Five full face photographs are required taken without a hat. The fee for the identity card is 100 francs, reduced to 50 francs for students, workers and certain other classes. The card, once obtained is valid for two years, counting from the date on which the holder arrives in France, after which it must be renewed. Those who fail to apply for, or to renew Identity Cards at the proper date are required to pay heavy extra charges and, in addition are liable to Police proceedings.

Hotel proprietors and boarding house keepers may apply to the police authorities on the carte on behalf of their clients.

British subjects under 16 years of age, born in France or arriving there before the age of 16 years, must, on reaching that age, apply to the local authorities or the police for an Identity Card.

The production of Identity Cards may be called for at any time and penalties may be imposed for non compliance.

Persons wishing to take up permanent residence in France are required to furnish the names of two responsible French citizens willing to vouch for them.

Visitors remaining in France for less than two months are neither required to register with the police nor to apply for an identity card.

French Labour Regulations. Admission of Foreigners wishing to take up Paid Employment in France. All British subjects proceeding to France with a view to taking up paid employment of any nature there must first be in possession of a contract of employment known as "contrat de travail."

Applications for such labour contracts must be made by the prospective employer in France to the "Office central de la Main d'œuvre étrangère," 182 Rue de Vaugirard, Paris. If the application is granted the labour contract is issued to the prospective employer, with the endorsement that it has been approved by the French authorities. The labour contract must then be forwarded by the future employer to the British subject in question, who must produce it, together with his passport, on his arrival at the port of entry into France. It is useless for persons to come to France in search of employment, other than as student employees (for which case the necessary certificates are issued by the Ministry of Labour, Montagne House, S.W.1) without such a labour contract, as even if they are not refused entry, they will certainly be refused permission to take up employment. In fact, employers will not as a rule engage persons who are not in possession of workers' Identity Cards. Such persons are further likely to find difficulty in obtaining the authorisation to pay the reduced fee for Identity Cards, which are required by all foreigners intending to reside in France for any period longer than two months.

Every labour contract of a foreign worker, must be accompanied by a medical certificate, issued by a French Consul to the effect that the person concerned has been vaccinated, has no contagious or mental disease, and is physically suited for his intended work.

This medical certificate must be obtained from a doctor chosen by the French Consulate and must be paid for by the applicant, but the consul also fixes it is given free of charge.

British subjects who are already in employment in France, and who do not intend to return to their own country for short periods not exceeding two months at a time may apply for a special authorisation to do so, which will be issued on demand by the French Ministry of Labour. This is in form of a special card with spaces for exit and entry endorsements which will be affixed by the special Commissioners at the frontier on leaving and returning. The French Identity Card must be produced at the time.

Should the stay outside France exceed two months other formalities, particulars of which can be had on application to the French Ministry of Labour, have to be observed.

The allocation of British subjects travelling to France and intending to engage in any form of trade in that country is drawn to the French regulations under which they are required within eight days of arrival to present to the town hall (Mairie) of the district in which they are staying and register there.

Before commencing any business whatsoever they are required to apply to the local collector of taxes for permission to trade and to produce a statement of their business to the clerk of the Tribunal de Commerce of the district where they propose trading.

Persons proceeding to Morocco (French Zone) for a prolonged stay are required to register at the British Consulate within a month of their arrival. Commercial travellers must be in possession of an identity card issued by the Protectorate authorities.

SYRIA. A French visa must be obtained (fee 30 gold francs). It is valid for three months, but is renewable without further fee for periods of three months up to a total validity of twelve months. Transit visa, 1 gold franc.

The carrying of arms by persons in transit through Syria is governed by special regulations, and permits must be obtained.

British subjects intending to stay in Syria and the Lebanon for more than three months must, within ten days of their arrival obtain an Identity Card, for which application should be made to the local authorities.

FRENCH COLONIES. No visas are necessary in the case of British subjects. Persons travelling to French Colonies are advised to consult the nearest French Consular Office as to any special requirements.

GEORGIA.—See Union of Soviet Socialist Republics.

GERMANY.—9 Carlton House terrace S.W.1 (entrance Duke of York Steps, St. James's Park), Dominion Bldgs 29 Renwick st. Liverpool, 268 Renfrew st. Glasgow and 56 North Mall Dublin.

No visa required. The regulations regarding registration with the police and the grant of permits of residence vary in different districts, and enquiry as to these matters should be made immediately on arrival. British subjects desirous of taking up employment in Germany must first obtain a special permit from the German authorities. Information as to the procedure to be observed in applying for such a permit will be given on application to any German Consular Office. No fee is levied for the permit.

GREECE.—131 Gower street W.C.1 (charge 5s. transit visa without break of journey, one shilling; tourist visa granted to groups of not less than 15 persons; the passports all to be presented simultaneously, 4s. 3d.)

Hours 10 a.m. to 1 p.m. Saturdays, 10 a.m. to 12.30 p.m. Foreign travellers arriving in Greece must declare the currency, bills of exchange and letters of credit in their possession. All foreigners who intend to remain in Greece for more than thirty days must apply to the "Service des Etrangers" or to the local police authorities for an identity card, which is valid until the last day of the second year after issue.

A special authorisation is required by foreigners who wish to exercise a profession or engage in any manual labour in Greece. Identity cards must be handed over to the frontier police or to the police of the port of departure.

GUATEMALA.—11 Queen Victoria street E.C.4 (charge 2s. U.S. for visa).

Hours 2 p.m. to 5 p.m. Saturdays 11 a.m. to 1 p.m.

24 hours notice required.

Form of application has to be completed in quadruplicate and four photographs are required together with a vaccination certificate. *Bona fide* tourists are given a visa without charge and are allowed to stay in Guatemala for two months.

Aliens residing in Guatemala and foreign visitors whose sojourn in the country exceeds two months must register with the police.

Manual workers are temporarily prohibited from entering Guatemala except in special circumstances. Applications for information on the subject should be made to the nearest Guatemala Consular Office.

HAYTI.—4 Denmark street, Charing Cross road W.C.2.

Travellers to Hayti must produce a Passport duly visaed by a Haytian consul in the country of departure.

HYDERABAD. Travellers arriving from the north, from whatever starting point, must be in possession of a visa (fee 50 rupees per passport) obtainable from the Hedjaz agents in Cairo, Suez or Damascus.

Visitors from the Sudan, Aden, Eritrea or any country where the absence of a Hedjaz representative in the country itself or en *route* renders the obtaining of a visa impossible, must obtain permission to land from the Hedjaz Ministry of F.A. through their consular representative.

Moslems travelling from countries where no visa facilities exist may land without previous permission.

As regards travellers from the North this regulation applies only to pilgrims travelling by *direct* ship to Jeddah.

Moslem visitors to the Hedjaz, who break their journey in Egypt must obtain a visa.

HOLLAND.—See Netherlands.

HONDURAS.—13 Union court, Old Broad st. E.C.2 (charge 5s.). Office hours 2 p.m. to 5 p.m.

Visas may also be obtained at Liverpool. Office hours 11 a.m. to 1 p.m. and 2 p.m. to 4 p.m. Saturdays 11 a.m. to 1 p.m.

HUNGARY.—102, Eaton pl. S.W.1 (Telephone, Sloane 4068) (charge single visa, 12s., transit visa with two days permit to stay, 8s. 6d. valid for any number of journeys and valid for one year, £1 12s. 6d.)

Hours 11 a.m. to 1 p.m.

The visa fee is charged per passport, not per person.

Visas may also be obtained at the Hungarian Consulates at Bute House, 5-10 Portland terrace, Southampton; 134 St. Vincent st. Glasgow; 30-19 College green, Dublin and Phœnix Buildings, Mount Stuart square, Cardiff.

Police permit required in persons staying in Hungary for over three months.

Persons proceeding to Hungary to take up employment should request their employers to obtain the necessary permit from the Minister of the Interior before they proceed to Hungary. This should be produced when applying for a visa.

ICELAND, KINGDOM OF.—See DENMARK.

IRAQ.—24 Queen's gate (Fee inclusive 5s. 7d. (charge 10 gold francs) transit visa, valid for one year: 1 gold franc for a transit visa valid for a single journey only and for a stay of not more than 15 days). Office hours 10 a.m. to 1 p.m. and 2.30 p.m. to 4 p.m. Saturdays 10 a.m. to 12.30 p.m. Forms of application to be completed in duplicate and two photographs are required.

Before applying for the visa of the Iraq Mission the passport of British subjects must be specially endorsed at the Passport Office for travelling to Iraq.

All persons other than *bona fide* tourists must obtain a *permis de séjour* from the police within 15 days of arrival in Iraq. All travellers, even on a transit visa, must obtain an endorsement of departure before leaving Iraq.

Tourists may remain for three months without registration with the police, but they should keep in touch with the local authorities respecting their itineraries.

ITALY.—66 Portland place W.1

Hours 10 a.m. to 5 p.m. Saturdays 10 a.m. to 1 p.m.

Also at Liverpool, Glasgow, Cardiff and Dublin

No visa required by British subjects.

All foreigners visiting Italy must within three days of their arrival, register with the Public Authorities, declaring their personal particulars, the place whence they arrived, and the object of their visit.

As evidence that they have fulfilled this requirement they are handed a receipt signed by the local Police Authority.

In the case of foreigners staying at hotels, pensions &c. for a short period the necessary notification may be made by the hotel manager or proprietor but the legal obligation of making the declaration of sojourn and of obtaining the receipt rests upon the traveller and travellers are advised to make the declaration personally and to carry with them the receipt on all occasions.

British subjects travelling in Italy should be careful always to carry with them their passports or documents of some other establishing their identity.

Persons on walking tours who intend to cross the northern frontier of Italy by unfrequented Alpine passes should make sure that the route they propose to adopt is recognised by the Italian authorities as a route available for tourists to cross the frontier.

Commercial travellers proceeding to Trieste must obtain a City Office of Identity, issued by the local authorities, in order to stay in that city, but this is not necessary for passing through Trieste in connection with steamship sailings or arrivals.

JUGOSLAVIA and the AEGEAN ISLANDS (DODECANESE)

No visa is required by tourists visiting Rhodes or the other islands of the Dodecanese.

LIBIA (TRIPOLITANIA and CIRENAICA) ERITREA, ITALIAN SOMALILAND and TRANSJUBA

Visas must be obtained by tourists before proceeding to these territories.

JAPAN.—1 Broad Street place E.C.2 (charge 5s., transit visa 10d.)

Hours Monday Friday 10 a.m. to 1 p.m. and 2.30 p.m. to 6 p.m. Saturdays 10 a.m. to 12.30 p.m.

Visas may also be obtained at the Japanese Consulate, 204 Lower Dollingbrook, Water street, Liverpool. Personal attendance is not necessary.

Visas for Japan are valid only if obtained within a year prior to date of landing in Japan.

N.B. Travellers proceeding to China via Siberia and Manchuria Leased Territory (Dairen) must obtain a Japanese transit visa or if staying in Dairen en route, an ordinary Japanese visa.

JUGO SLAVIA.—See Yugo-Slavia.

LATVIA.—57 Loton place S.W.1 (charge to British subjects, twelve months 5s. 4d., transit visa 10d.) Hours 9 a.m. to 3 p.m. Saturdays 9 a.m. to 12.30 p.m.

Two forms of application must be completed in case of visas to Latvia: no forms require for case of transit visas.

Travellers proceeding to Latvia for private reasons must give the names of two persons residing in Latvia as references. *Bona fide* business travellers may be granted the visa on production of a letter of reference from a bank or firm to the firm on whose behalf the applicant is travelling. Personal attendance not essential in case of business travellers.

LIBERIA.—10 John lane E.C.1 (charge, visa 5s., Alien Declaration, 5s. 4d.).

Personal attendance is necessary.

The visa is available for twelve months, provided the relative Passport continues to be valid for that period.

In addition to the visa an Alien Declaration is necessary.

Visas may also be obtained from the Liberian Consulates at Liverpool, Manchester and Glasgow.

LITHUANIA.—9 Palace gate W.8 (charge 5s. 4d. transit visa 10d.) Visas valid for twelve months. One form to be completed. No photograph required.

All persons should have their passports under 21 by the local police within 24 hours of their arrival. If passports are to remain beyond the period covered by the visa application must be made for a permit. Transit visas for railway passengers can be issued by the frontier police on the train, but do not allow passengers to break their journey.

Unless a visa is indicated to be valid for the return journey, an exit visa must be obtained before leaving Lithuania.

LUXEMBURG.—No visa required by British subjects.

MESOPOTAMIA.—See under Iraq.

MEXICO.—Bank house, Aldwych W C 2. Telephone, Temple Bar 8663 (charge 2s. 6d.). *Visas* can also be obtained from the Mexican Consular officers at Liverpool, Glasgow, Hull, Cardiff, Birmingham and Newcastle.

Hours 10 a.m. to 4 p.m. Saturdays 10 a.m. to 1 p.m.

Personal attendance is necessary.

The Mexican Immigration laws require that every foreigner entering Mexico should provide himself with an individual identification card, for which application must be made to a Mexican Consular officer by the intending traveller, and for which a fee of 2s. is charged.

The application forms are supplied by the Mexican Consular officers, and must be filled [illegible] wide, precise terms being used, and, under *No* *visas* must be stated exactly what religion is practised, general terms, such as Christian, not being allowed.

The intending traveller must explain precisely for what reason he is going to Mexico, whether he is an immigrant or tourist.

A tourist is anyone who goes for less than six months for recreation, purposes of study, or similar objects; the going out business, and all who intend to take up residence in Mexico for more than six months are considered as immigrants.

The entry of immigrant labourers and others into Mexico is temporarily restricted. Application for information on the restrictions imposed on immigration generally should be made to the Mexican Consul.

Eight photographs must be provided, five being full face and three in profile. These photographs should not be more than two and one-eighth inches by one and three quarter inches in size.

In the case of tourists an application form for a Tourist Identity Card has to be completed, but this is less comprehensive than that for immigrants, five full-faced photographs are required. A charge of 2s. is made for the certificate, but one certificate is sufficient in the case of a family travelling together.

The Mexican Government have imposed definite limits to the personal effects which tourists may bring into the country. Information on the subject can be obtained from the nearest Mexican Consulate.

British Indian subjects proceeding to Mexico should make personal application to the Secretaria de Gobernacion in Mexico City stating in what capacity they are going, and submitting any available proof in support of their statement.

Vaccination of immigrants is compulsory unless they pass it to the Consular Officer a vaccination certificate, which will be legalised upon payment of a fee of 2s., equivalent to 4s. Tourists do not need such a certificate.

Foreign subjects who propose to travel to the territory of Lower California are advised to obtain a permit from the Mexican Ministry of the Interior.

The export from Mexico of minimum gold and every class of gold coin, both foreign and national, is prohibited. The import of silver coin of any other country is prohibited.

MOROCCO.—No *visa* is necessary for British subjects proceeding to the French Zone, but if making a prolonged stay they are required to register at a British Consulate within a month of their arrival. Commercial travellers must be in possession of an Identity Card issued by the Protectorate authorities. No visa is required by British subjects entering the Spanish Zone of Morocco and the Spanish territories of Ceuta and Melilla.

British subjects making a prolonged stay are required to register at a British Consulate within a month of their arrival.

No *visa* is required for visiting Tangier, but all persons wishing to reside or stay in or pass through the zone must be in possession of a valid passport. An exception is made in the case of tourists and travellers landing while their ship is in port.

NETHERLANDS AND NETHERLANDS EAST AND WEST INDIES SURINAM AND CURACAO.—28 Laughton street W 1 (Telephone, Langham 1862). No *visa* required by British subjects.

Immigrants proceeding to Netherlands East Indies are advised to apply to the above address for information as to the requirements in regard to certificates of admission.

NICARAGUA.—15 Union court, Old Broad st E C 2 (charge 1s. for a *visa* valid for one month). 5s. for a *visa* valid for one year).

Visas granted on request. Hours 10 a.m. to 5 p.m.

Visas are also granted in any town in the United Kingdom where there is a Nicaraguan Consul.

NORWAY.—King's house, King street E C 2. No *visa* required by British subjects but travellers must be in possession of valid passports.

Persons intending to seek or to take up employment in Norway must secure a special labour permit before leaving the United Kingdom.

Commercial travellers are required to obtain a licence from the nearest police authorities on arrival in Norway.

PALESTINE.—See under British Dominions, etc.

PANAMA.—233 Pinsbury Pavement house E C 2 (charge to British subjects, ordinary or transit *visa* 2s. 6d.).

Immigration into Panama is temporarily prohibited.

Visas are granted free of charge to tourists on a pleasure cruise, landing from a [illegible] calling at a port in Panama and leaving by the same vessel.

First class passengers intending to take up residence or remain in Panama for more than thirty days are required to satisfy the Panamanian Consul that they possess sufficient means to maintain themselves.

PARAGUAY.—12 Russell square W C 1 (charge 5s.). Valid for one year. Hours 10.30 a.m. to 4 p.m.; Saturdays 10.30 a.m. to 1 p.m.

Visas may also be obtained at Manchester, Liverpool, Birmingham, Bradford, Glasgow, Cardiff and Southampton.

Personal attendance is not necessary. One additional photograph is required.

Vaccination of all passengers to Paraguay is compulsory.

PERSIA.—30 Prince's gate S W 7 (charge 5s. transit *visa* for a single journey 1s.). Hours 10 a.m. to 7 p.m.

Visas also obtainable at [illegible] Consulate, 117 Portland street, Manchester.

Visas are not now granted by the Persian frontier authorities and must be obtained before departure from the United Kingdom.

Persons not possessing the equivalent of 100 tomans will not be permitted to enter Persia.

All foreigners must notify place of residence to police within 48 hours of arrival, and report personally within eight days in order to obtain "permis de séjour."

Persons arriving in Persia must declare to the Customs the amount of foreign cheques or coins in their possession for which a permit will be issued.

The Customs will verify that travellers leaving the country do not possess, without authority, an amount in excess of that for which the permit was granted.

Certain formalities are necessary before leaving Persia, concerning which a British Consul should be consulted.

Persons travelling across Persia by air must obtain a *visa*.

PERU.—Carlton hs. 11 Regent st S W 1 (charge £1).

Hours 11 a.m. to 3 p.m.

Personal attendance essential.

Aliens landing in Peru must register at once with the Police, and travellers, to avoid delay and inconvenience, should carry with them three spare photographs required in connection with these formalities.

Immigration into Peru is temporarily prohibited, except in special circumstances.

Application for information on the subject should be made to the nearest Peruvian Consular officer.

Free *visas* obtainable at Peruvian Consulates, Glasgow, Liverpool, Birmingham and Southampton.

PHILIPPINE ISLANDS. See under United States of America.

POLAND.—3 Upper Montagu street, Russell square W C 1 (charges £1). For a *visa* valid for one year for an unlimited number of journeys there and back, 20 gold francs (16s.); (2) For a return transit *visa* valid 3 months, 2 gold francs (1s. 6d.) per person.

Personal attendance is not essential.

Travellers entering Danzig direct from the sea do not require a *visa*.

Foreigners intending to adopt permanent residence in Poland must obtain permits, which are issued by the administrative authorities of the district in which the foreigner intends to reside. Such permits can be obtained only before entry into the Republic through the appropriate Polish consular officer.

Every foreigner must report to the Police within 24 hours of arrival in Poland and effect registration with the appropriate authority within 8 days.

The export of gold coins, gold in bars and gold bullion will not be permitted without a special licence, which may be granted by the Polish Treasury.

Travellers importing gold into Poland in coins, bars or bullion and wishing to export the same from Poland within a period of two months should obtain a receipt from the Customs authorities at the frontier station.

PORTUGAL.—40 Woburn square W C 1.

No *visa* required by British subjects.

British subjects arriving in Portugal must report to the International Police within 8 days of their arrival, and in the case of visits of less than 30 days' duration it is necessary to furnish the police with a photograph and a valid passport endorsed by the British Consul.

Where it is desired to extend the visit beyond 30 days, a permit to reside (two photographs required) or an Identity Card (four photographs) must be obtained. The latter can only be secured on production of a certificate of nationality obtainable from the British Consul, to whom the applicant's birth certificate must be produced for inspection. A fee of 800 escudos (about £5) will be imposed in case of non observance of these regulations.

Export of Currency.—The export from Portugal and the adjacent islands of Portugeses or foreign money, coins or notes is forbidden by Portuguese Government decree.

Each traveller leaving the country may take £10 sterling and 1,000 escudos in Bank of Portugal notes without special authorisation. For sums above these amounts and in all other cases where it is desired to transfer money to the Colonies or abroad a special authorisation must be obtained from the Inspecao do Comercio Bancario, who will endorse on travellers' passports the amount allowed to be taken.

PORTUGUESE COLONIES.—(Charge from Jan. 1st, 1930, 14s. 6d. if more than one person is included in the passport, £1 1s. 1d.).

British subjects visiting Portuguese colonies should obtain a *visa* at the above address. No *visa* is required for the Azores and Madeira, which are regarded as a part of Continental Portugal.

Visitors to Madeira and the Azores must report to the police within eight days of arrival. In the case of visits of more than thirty days duration a permit to reside (fee approximately 10s. 6d.) must be obtained from the office of the Civil Governor. (Two photographs needed.)

RUMANIA.—4 Cromwell place S W 7 (charge :—

(a). *Visa* valid for one year for any number of entries, 3s. 6d.

Single transit *visa*, valid for one year for any number of journeys through Roumania, 2s. 6d.)

In addition to the above fees, a charge of 1/6d. is made in respect of any application for a *visa*.

Hours 11 a.m. to 1 p.m.

Every foreigner who spends more than 3 days in Roumania must within that period obtain a residential permit from the Police authorities of the town in which he takes up his residence.

Changes of residence must be reported to the Police authorities at the places of departure and arrival.

The period of 8 days commences from the Roumanian frontier, and not from the date of the arrival at the foreigner's destination, and similarly the duration of the train journey to the point of exit on the frontier counts as part of the 8 days.

Every foreigner, unless passing through Roumania in transit, must obtain a departure *visa* from the Police authorities of the town in which he has last resided in Roumania, and must surrender his residential permit to the Roumanian frontier authorities.

Currency Regulations.—Travellers to Roumania are allowed to retain notes to the value of 50,000 lei. Travellers in transit may remain any amount provided that declaration is made to the Customs. Application for information regarding these regulations should be made to the Roumanian Consulate General.

RUSSIA.—See Union of Soviet Socialist Republics.

SALVADOR.—7 and 8 Union court E C 2 (£2.20; transit £0.50).

Visas may also be obtained at Liverpool and Birmingham.

Travellers to Salvador must produce evidence of the object of their visit. Vaccination certificate must also be presented to be visé (fee £2.20).

SERBIA.—See Yugo-Slavia.

SIAM.—42 Ashburn place S W 7 (charge 6s. (valid for one year for several journeys); transit 10d.).

The Siamese Immigration Law requires that the passports of all travellers entering Siam must bear a Siamese *visa*.

SPAIN.—30 Gordon square W C 1.

Also at Liverpool, Southampton, Cardiff, Newcastle and Glasgow.

No *visa* required by British subjects.

British subjects travelling to Spain are warned of the necessity of seeing that their Passports are in order, and duly endorsed for Spain.

They are reminded of the advisability of visiting a British Consular Office as soon as possible upon their arrival in Spain.

British-protected persons proceeding to Spain must obtain *visas* on application, for which they are required by the Spanish authorities to produce a personal guarantee from someone in Spain who is acquainted with them.

Travellers are required by law to have their Passports endorsed by the Spanish police authorities within 48 hours of their arrival.

British subjects entering the Spanish Zone of Morocco and the Spanish territories of Ceuta and Melilla do not now require to obtain a *visa*.

SUDAN.—See British Dominions &c.

SWEDEN.—Bank chambers, 329 High Holborn W C 1.

Office hours 10 a.m. to 2 p.m. Saturdays 10 a.m. to 11 noon.

No *visa* required by British subjects, but travellers must be in possession of valid Passports. Foreigners stopping at any other place than a hotel or boarding-house must report themselves to the police authorities in any place in which they may be staying for more than two days.

Should, however, the intended sojourn in Sweden extend over a period of three months, a permit of sojourn must be obtained, and, if the purpose of the journey is to seek or take up employment in Sweden, a labour permit should be applied for. The Consul-General in London and the Consul in Dublin are the only consular authorities authorised to visé passports.

A commercial traveller on arrival in Sweden must procure a licence from the tax collector of the district. A certificate of identity should be carried, and it is advisable for it to be legalised by a Swedish Consular Officer.

SWITZERLAND.—16 Montagu place W 1.

Hours 11 a.m. to 1 p.m., 2 p.m. to 4 p.m.; Saturday, 11 a.m. to p.m.

Also at Liverpool, Manchester and Glasgow.

British subjects travelling to Switzerland do not require *visas*, and are allowed to stay three months without notifying the Police if staying at Hotel or Pension, or one week if staying at a private residence.

It is essential that persons taking up employment or permanent residence in Switzerland should obtain a permit from the local authorities there. Such case is considered on the spot, and applicants are advised to obtain the permit before leaving the United Kingdom.

Form of application may be obtained at the above address. British subjects can, however, apply for a permit on arrival in Switzerland.

British subjects residing for more than three months in Switzerland should register at a British Consulate, and deposit with the Swiss Local Authorities a legalised copy of the Certificate of Registration.

SYRIA.—See under France.

TURKEY.—10 Lower Belgrave street S W 1 (charges :—single transit 4s. 6d.; ordinary single journey *visa* 11s. 3d.; two months, several journeys, 18s. 6d.; four months, several journeys, 18s.; six months, several journeys, £1 5s. 6d.).

Travellers to Turkey must arrive in Turkey within two months of the date of the grant of the Turkish *visa*.

All visitors to Turkey should register with the Police within 48 hours of arrival. Three photographs are required. Police permit should be obtained before departure. Embassy permit should be obtained by persons staying in Turkey more than fifteen days.

Travellers to Turkey are warned that there are certain military zones which foreigners are not allowed to enter.

The export from Turkey of bonds, shares, coupons and Turkish and foreign currency, without legal authorisation is prohibited. Such legal authorisation must be obtained by travellers before leaving Turkey, by personal application at the office of the "contrôleur de la Dette." It will extend only to such securities and currency as the travellers brought in with them when entering the country.

Travellers, therefore, in order to obtain their conveniences, should declare, at the point of entry into Turkish territory, the securities and the Turkish and foreign currency in their possession, a record of which will be made on their passports by the Turkish Customs Authority.

Travellers are not permitted to carry gold or silver with them out of Turkey.

N.B.—Women, formerly Turkish nationals, who have acquired British nationality by marriage, and who have left Turkey on British passports without previously notifying the Turkish Government of their change of nationality, are warned that they are likely to encounter difficulties if they attempt to re-enter Turkey.

UNION OF SOVIET SOCIALIST REPUBLICS (RUSSIA, UKRAINE, WHITE RUSSIA, TRANSCAUCASIA, UZBEKISTAN, TURKMENISTAN AND TADJIKISTAN).—8 Bessborough gardens, South Kensington, S.W.7 (charge 5s. for an ordinary visa and 10s. for a transit visa).

British subjects proceeding to the Soviet Union are warned of the existence of certain Soviet Currency Regulations, particulars of which may be obtained from the above address.

These regulations lay down the conditions regarding (1) the import, re-export and transfer abroad of foreign currency and the conversion into Soviet currency, (2) the import and export of Soviet currency.

Travellers proceeding via the Trans-Siberian route, and holding transit visas, should ascertain whether their visas are valid for the actual frontier station in the Soviet Union by which they intend to enter the Soviet Union.

UNITED STATES OF AMERICA.—3 Hanley street, W.1 (charge $10, transit visa, as fee prescribed).

Hours 9 a.m. to 1 p.m. and 2 p.m. to 4 p.m.

Children under 16 may be included on the Passport of the parent in whose charge they are travelling, provided their photographs appear thereon, but if in the immigrant class must have separate visas.

Children of 16 years and over (and under 16 years if unaccompanied) are required to hold separate Passports.

United States authorities require on a Passport the photographs of all persons mentioned therein

Temporary visitors (Non-Immigrants) and Travellers in Transit

Personal attendance is necessary, also a signed letter from a bank, solicitor, or firm of repute, vouching for the financial status of applicant, purpose of trip and duration of stay in the United States. No photographs required for visa application

Visa is available for any number of journeys to the United States within a period of twelve months from date of issue, provided that the Passport to which it is affixed continues valid for that period.

Attention is drawn to the fact that under their immigration law the United States Immigration Authorities are entitled to require a $500 bond in the case of any visitor to the United States if they entertain any doubts as to his intention of maintaining his non-immigrant status.

Transit visas are granted only in cases where through bookings through United States territory to ultimate destination are presented. No photograph or letter of recommendation required.

British subjects are warned that entry into the United States of America via the Canadian border is not permissible unless they have been resident in Canada for more than two years. In the case of emergency application should be made to the British Legation at Mexico City.

Entry into the United States of America via the Canadian border is not permissible unless travellers can establish that they have been brought to Canada by a steamship company which has complied with all the requirements of the United States Immigration Act or that they have been resident in Canada

The instructions of the British Lines have complied with the requirements of the Immigration Act.

Immigrants.

In view of the numerical limitations imposed under the United States Immigration Act, 1924, British subjects intending to take up permanent residence in the United States of America should, in the first instance, apply personally or in writing to the nearest United States Consulate for information as to the conditions under which an Immigration visa can be obtained. Personal application need not be made until the necessary forms have been completed and an appointment given. They are advised to make no final arrangements for their journey until they have secured an Immigration visa from a United States Consul

Warning Any person entering the United States illegally is liable to severe penalties, and to permanent exclusion from the country.

General.

Application for visas must be made to the United States Consular office of the district in which the holder of the Passport is normally resident.

Non-immigration visas can be obtained from any of the following American Consular Offices:—

BELFAST.—1-3 Donegall square south. Tel. 1252. Also office 1 Adelaide street.

BIRMINGHAM.—White house, 111 New street. Tel. Midland 2582.

BRADFORD.—Midland Bank chambers, 17 Market st. Tel. 1276

BRISTOL.—Refuge Assurance building, 18 Bedford street.

CARDIFF.—Royal chambers, Park place.

CORK.—Castle, Cobh. Tel. Cobh 41.

DUBLIN.—16 Merrion square north. Tel. Dublin 68661.

DUNDEE.—Prudential buildings, 33 Albert square. Tel. 4670.

EDINBURGH.—71 George street. Tel. Edinburgh 24606.

GLASGOW.—38 West Regent street. Tel. Douglas 2316.

HULL.—Prudential buildings, 1 King Edward street. Tel. Central 4107.

LIVERPOOL.—Tower building, 22 Water street. Tel. Central 168 & 169.

LONDON.—3 Hanley street W.1. Tel. Langham 3911.

MANCHESTER.—Ship Canal house, King st. Tel. Central 8981

NEWCASTLE-ON-TYNE.—Mosley chambers, 98 Mosley street Tel. Central 3793.

PLYMOUTH.—11 Lockyer street. Tel. 1063.

SHEFFIELD.—Telephone building, Waterstreet. Tel. Central 8438

SOUTHAMPTON.—Havelock chambers, Queen's terrace. Tel 2854

Immigration visas can only be obtained at the following places Belfast, Cobh, Dublin, Glasgow, Liverpool, London and Southampton, where visa offices are situated, and at which persons resident in other consular districts are asked to attend through the respective consular offices when their turn is reached or the quota waiting list.

PHILIPPINE ISLANDS.—British subjects proceeding to the Philippine Islands must obtain a U.S. visa.

URUGUAY.—85 Harrington Gardens, S.W.7 (charge 5s. 6d.)

British subjects, with the exception of Immigrants, are not required to have a visa, but it should be noted that, if any questions of identification arise after arrival, a passport will not be recognised unless it contains a visa.

The question of obtaining a visa is therefore left to the discretion of the travellers.

Immigrants, in which term is included all passengers of second and third class proceeding to Uruguay for the purpose of settling, therefore should obtain a visa, and must also present a certificate of good conduct and fitness for work issued by some person of authority.

The Uruguayan visa, which is not required by travellers in transit, will in future be valid for the period of validity of the passport.

Persons who have not resided for a period of two years in Uruguay must obtain a permit from the Immigration Authority in Buenos Aires before they may enter the Argentine Republic. Persons travelling to Argentina via Montevideo should obtain Argentine visas before leaving the United Kingdom.

VENEZUELA.—90 Pall Mall, S.W.1, Southampton, 6 Castle road, Liverpool, 14 Dale street Personal attendance is necessary.

The visa granted is valid for a single journey only.

Travellers to Venezuela must be in possession of a vaccination certificate not older than seven years duly visé by a Venezuelan Consular Agent or Legation, and must also hold a certificate of physical and mental health issued by a medical practitioner and duly visé by a Venezuelan Consular Agent or Legation.

YUGO-SLAVIA.—148 Queen's gate, S.W.7

Hours 11 a.m. to 1 p.m.

ORDER TO BRITISH SUBJECTS.

(1) Visa available for any number of journeys and valid for six months	15s. 6d
(2) Visa available for one journey there and back and valid for three months	6s. 6d
(3) Transit visa available for one journey across Yugo-Slav territory without breaking journey	
(4) Transit visa available for one journey across Yugo-Slav territory without breaking journey	
(5) Tourist visa available for one journey there and back for three months. The holder must stay at least three days in one place in Yugo-Slavia	10s.

No traveller is allowed to take out of Yugoslavia more than 3,000 dinars, or, in foreign currency, more than the equivalent of 2,000fr.

Export of Currency.—Travellers should see that the amount of money taken by them into Yugoslavia, or purchased by them there is entered on their Passports by the Customs officials at the frontier.

(B.) BRITISH DOMINIONS, &c.

British Subjects travelling to any part of the British Dominions (India, &c. (except Canada, see note below), must be in possession of valid Passports (See also notes on the Irish Free State and New Foundland below.)

Empire Wide Passports.—Passports endorsed as valid for the British Empire are also available for travelling to territory under British protection or mandate, not, however, including Palestine or Iraq (Mesopotamia)

Passports valid for travelling within the British Empire do not exempt the holder from compliance with the Immigration Regulations in force in the various countries

Note.—(Canada.—Passports are not required for landing in Canada, but British subjects proceeding to that Dominion who intend subsequently to travel elsewhere or to return to the United Kingdom should provide themselves with Passports before departure.

(Irish Free State.—British subjects travelling to the Irish Free State from the United Kingdom do not require passports.

(Newfoundland.—British subjects going to Newfoundland directly or indirectly from the United Kingdom, from the United States of America, or from any self governing British dominion, do not require passports for landing. Such British subjects proceeding to Newfoundland, who intend subsequently to travel elsewhere, or to return to the United Kingdom, should, however, provide themselves with passports before departure.

(New Zealand.—All persons not of British birth and parentage, and all coloured persons, although British subjects, must obtain a special permit before being allowed to land in New Zealand. Applications for the permit should be made to the office of the High Commissioner for New Zealand, 415 Strand W.C.2

Under the provisions of the Samoa Jurisdiction Order, 1926, certain conditions and restrictions are imposed on persons landing in Samoa from Overseas.

(Palestine).—British subjects proceeding to Palestine must have their Passports endorsed for travelling thereto. In the case of travellers, i. e. persons paying a short temporary visit, this endorsement can be given on application. Immigrants, i. e. persons proceeding to take up employment or to reside permanently, must first obtain an immigration permit from the Chief Immigration Officer, Jerusalem.

(Sudan).—British subjects travelling to the Sudan are required to hold a passport endorsed as available for travelling to that country, and they must in addition obtain a permit to enter the Sudan from one of the following authorities:—

The Civil Secretary at Khartoum.
The Sudan Agent in Cairo.
The Governors of Haifa and Red Sea Provinces.

No difficulty should be experienced in the case of bona fide British travellers in obtaining the permit from the Sudan agent after their arrival in Egypt.

An ordinary Egyptian visa is required by travellers who purpose going to the Sudan through Egyptian territory (see under Egypt).

UNION OF SOUTH AFRICA IMMIGRATION ACT, 1930.

The quota restrictions imposed by this Act do not apply to British subjects born on British soil or in any of the following countries:—

Austria	Norway
Belgium	Portugal
Denmark	Spain
France	Sweden
Germany	Switzerland
Holland	United States of America
Italy	

British subjects born elsewhere are required to obtain an immigration permit from the Union authorities if proceeding to the Union of South Africa for permanent residence.

Validity of Passports.

Passports may be granted, in the first instance, valid for five years from the date of issue. They may be renewed for a further period not exceeding five years under the conditions stated below

Passports are not renewable beyond ten years from the original date of issue. Thereafter, or if at any time the passport contains no further space for visas, a new passport must be taken out.

Renewal of Passports.

Provided that the total period of validity of ten years from the original date of issue is not exceeded, British passports may be renewed from the date of expiration of validity for any number of years not exceeding five. The fee chargeable is 5s. for each year of renewal.

Availability of Passports.

Foreign Office passports are only available for the countries for which they have been issued or subsequently endorsed. Application may be made at the time of issue for the inclusion of any countries to which the holder is likely to be at during the period of validity of the passport.

Endorsement and Visa of British Passports.

During the validity of a passport, no further endorsement by the Passport Office is required for further journeys to the countries for which the Passport has already been made available by British Passport Authorities.

For journeys to countries other than those already named on the Passport, the endorsement of the Passport Office should be obtained. British Passports are only available for travel in the countries named therein. The possession of a Passport does not, however, exempt the holder from compliance with the Immigration Regulations in force in British or foreign countries or from the necessity of obtaining a visa where required.

British subjects residing in the United Kingdom do not, under British regulations, require any British visa, but when such visa is required in order to comply with the regulations of a foreign Government, it can be given free of charge by any salaried British Consular Officer.

Application Forms (British Subjects).

The following forms of application are in use, and are obtainable direct from the Passport Office, or from Banks, Shipping Agents &c. in London or the Provinces—

Form A. Application for new Passport by adult (free)

Form B. Application for new Passport for child under age of 16 (fee 10s.).

Form D. Renewal of Passport (fee 5s. for each year of renewal up to a maximum of five years).

Endorsement Form (fee 2s.).

Note.—Not less than three clear days' notice should be given for all applications for the issue, endorsement, or renewal of Passports.

Residents in the Irish Free State should make application for Passport facilities to the Minister of External Affairs, Dublin.

Visa of Alien Passports

Aliens travelling from the United Kingdom to any British or British mandated territory for which a visa is required should apply to the British Passport Office, Buckingham street, London W.C.2, enclosing their Passport, and registration certificate, if any. Same days' notice should be given.

Fees:

Visa valid for any number of journeys to British territory during a period of twelve months, 10 gold francs (about 10s.).

Transit visa valid for any number of direct journeys in transit only through British territory during a period of twelve months, 5 gold francs (or 5s.)

The charge for a visa to enemy nationals (not exceed 10 gold francs and 5 gold francs Particulars of regional charges may be obtained from the Passport Office.

The charge for visas is calculated on the value of the gold franc, and will vary slightly according to the rates of exchange. Applicants for the ordinary visa should forward 10s and for the transit visa 5s. The difference, if any, between the actual fee and the amount advanced will in all cases be refunded

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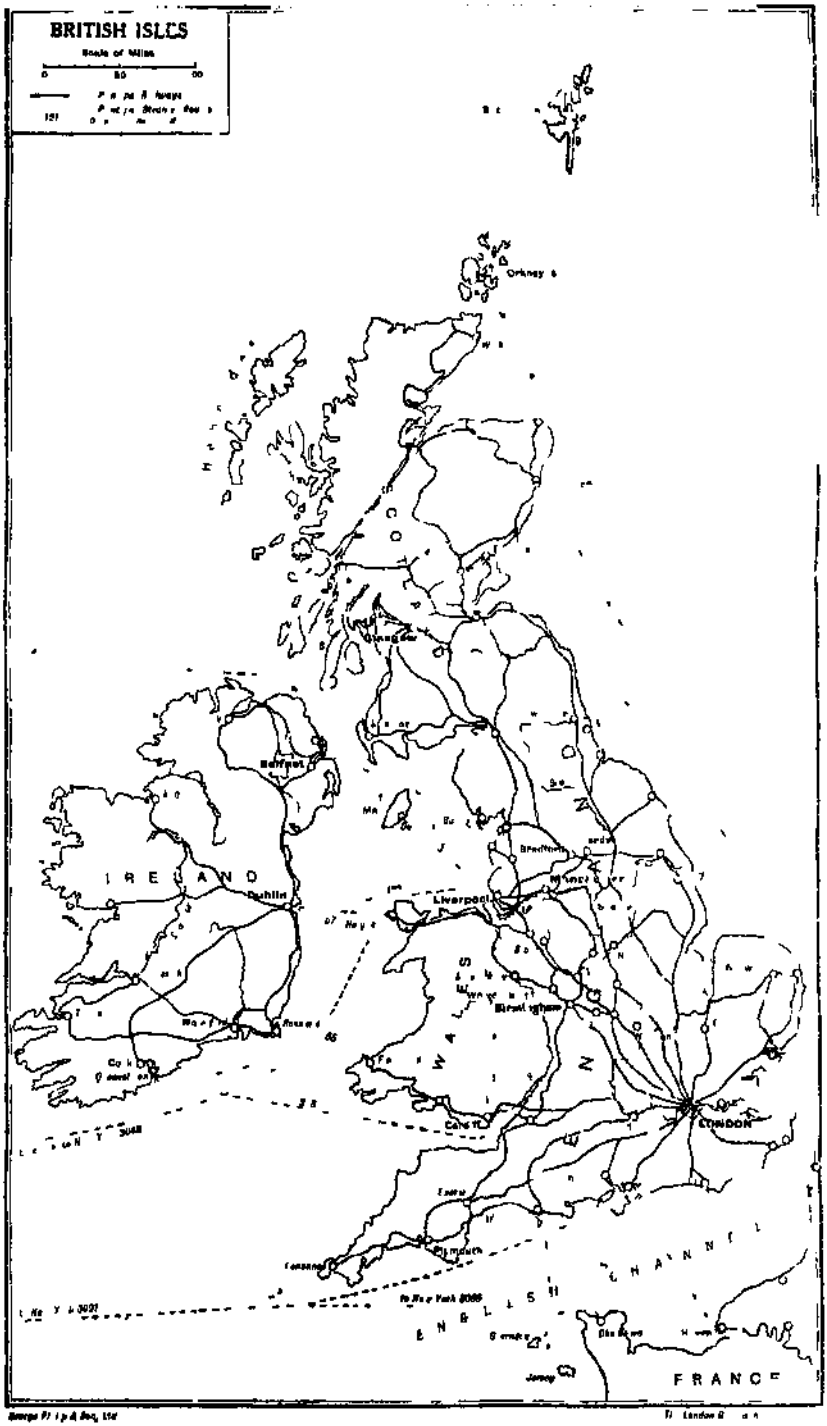
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1933

VOL. II.

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(EXCLUDING THE LONDON POSTAL DISTRICT)

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Ab Mineral Water Co mineral water mfrs 6 Park Bedford st north, Liverpool T N Royal 3969

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Abaff Jacob, exporter of Manchester goods, 211 Deansgate, Manchester T A Mirpah T N Blackfriars 6770

Abab Maurice, shipper, 3 Brazil st Manchester T A Idaho T N Central 3.22

Abbatt Wm & Co Ltd cross mars & impts Bridgeman st Bolton T A Abbatt T N 317

Abbott & Goodwright, motor body bldrs Cross Deep, Twickenham T N Popesgrove 1225

Abbott & Thompson, gilt jewellery few chain bottom merchs, smallwares manufacturers & shippers, 37 Digbeth place, Birmingham T N Central 1077

Abbey Carr & Woodfold Mills Ltd cotton goods mfrs Abbey mill Westhoughton, Chorley (T N Pennington 14) Woodfold mills, Darwen (T N 196) & Carr mill, Old Carr Mill st Haslingden, Rossendale Lancs T N Rossendale 263

Abbey L & S worsted yarn spinners, Lane Close mill Bartle la Gt Horton, Bradford T N 1237

Abbey & Mann, fancy goods impts 10 Hallings, Bradford T N 7314

Abbey Castings (Wembley) Ltd ironfounders, Hemsworth la Alperton, Wembley T N Wembley 1790

Abbey Concrete Paving Stone Co Ltd artificial stone manufacturers, Canal side, Neath, S Wales T N 209

Abbey Hosiery Mills Ltd Brierbridge st Nuneaton T A Abbey T N 126

Abbey Line Ltd ship owners, 36 West Bute st Cardiff T A Abbey T N's 4707 & 4707

Abbey Mill Manufacturing Co Ltd skirt mfrs 158 Abbey rd Sterling

Abbey Sheet Metal Works, Birkdale st Accrington T N 2148

Abbey Upholstery Works, mfrs upholsterers, Elephant st Accrington T N 3018

Abbey Thomas, basket maker, 38 Cowgate, Selby

Abbeygrange Co Ltd (The), pickle & sauce mfrs Cowaldwistle, Accrington T N Accrington 2281

Abbias Albert Brunel, motor car body builder, 83 Railway st & St John st, Hertford T N 42

Abbot, Brown & Sons Ltd showcase mfrs Palace works, Canbridge rd Twickenham T A Woodcraft T N Popesgrove 2304

Abbot J & Co beaufacturers, 99 Moat st Birmingham

Abbot Duplicate Book Co Ltd duplicate book mfrs Albert works, Abbots Langley Watford Herts T A Trade Kings Langley T N Kings Langley 2271

Abbott Engineering Co Ltd gear wheel makers, 22 Smithfield Pudsey T A Abbot T N 2604

Abbot Frank Printers Ltd wine stationers Kings Langley Herts T A Abbot T N 2271

Abbotts Foundry Co Ltd makers of stoves, ranges, registers interior mantel registers, furnace grates, rainwater & sanitary goods Falkirk T A Abbotts Foundry, T N 712 & 717

Abbotsford Towel Manufacturing Co Ltd 5 Charlotte square Newcastle on Tyne T N 29962

Abbotsbaugh Engineering Co Ltd wood working machinery manufacturers, Abbotsbaugh works, Falkirk T N 128

Abbott & (Earl Shilton) Ltd boot manufacturers, 1 New st Earl Shilton, Leicester T N 43

Abbott Alex J & Son, shipping agents, 184 & 186 Christchurch rd Bournemouth (T N 3013 & 767 Winchester rd Winton Bournemouth T N Winton 3062

Abbott, Anderson & Abbott Ltd oilskin clothing manufacturers, Heathfield works Harpenden, Herts T N 18

Abbott Iron motor car body bldrs Hastings rd & Cottesmore rd Leicester T N 27362

Abbott Bros (Southall) Ltd wood ware mfrs 16 High st Southall T N 1537

Abbott E & Sons, seed merchs 21 French st (T N 2237) & 142 High st Colchester T N 410

Abbott F D Ltd motor bodies Dunham Surrey T N 892

Abbott Trelk J Ltd forwarding agts 101 Lower Hedge Liverpool (T N Bank 3026) & 15 Sandon st Trafford Salford, Manchester T A Conveyors Manchester T N Blackfriars 8425

Abbott G H & Sons weighing machine manufacturers, 92 West st Sheffield T N Sheffield 20906

Abbott Geo & Son who & mfg stationers, 71 Up Parliament st Nottingham T N 40241

Abbott George Ltd stove & range mfrs Crown Ironworks Crown st Ipswich T A 258

Abbott J & Co Ltd who growers Campland pl Somerstreet, Alfreton, Derbyshire

Abbott J O & Co Ltd coal users 140 New st Birmingham T A Abbott T N Mid 0170

Abbott John G Ltd wool wool mers 1 & 33 Vauxhall rd Liverpool T A Acetrance T N Bank 9100

Abbott & Lane Ltd who roofs Ivanhoe st Nottingham TN 84017

Abbott & Perkins Ltd hosiery manufrs Sparkle, Leicester T A Abbking, Phone Stamey Stanton T N Sparkle 5

Abbott & Smith, organ bldrs 73 Grosvenor ter Leeds T A Melody T N 24741

Abbott Son & Dawn Ltd boot & shoe mfrs 46 Wood st Earl Shilton, Leicester T N 40

Abbott J O & Co Ltd cotton goods mfrs 90 Pall mall, Manchester T N Blackfriars 9969

Abbott T R H & Co shipping agents, 17 Sandhill, Newcastle on Tyne T A Dockings T N 27217

Abbott W D & Sons, book mfrs Byron place, New st Earl Shilton, Leicester T N 40

Abbott W M & Co cutlery manufacturers, 74 North st Ripon T N 101

Abbott William & Son (Fulnspring) Ltd spring cushion mkrs 49 Kirkstall rd Leeds T A Elmcush T N 30139

Abbott & Wilson, woollen mers 82 Union st Glasgow T N Central 8173

Abbott & Co (Fellmongers) Ltd wool staplers, Wycombe Marsh, High Wycombe T N Penn 71

Abbott & Co (Lancaster) Ltd artists in stained glass, 6a John st studio, 12 Chapel st Lancaster T A Aurre T N 302

Abbott T C Ltd hay & straw importers, 12 Westgate st Cardiff T A Hermiles, T N 10

Abbott & Co (Newark) Ltd boiler, tank & plate manufacturers Newark, Notts T A Abbott T N Newark 84

Abbott mfg Ltd lubricator mfrs Commercial st Newport, Mon T A Lubricate T N 2812

Abbots Alan wool turner, Malvern, Leigh st High Wycombe T N 121

Abbott Aubrey, furniture mfr West Wycombe, Bucks T N High Wycombe 227

Abbott Bilks, fish merchant Wharncliffe rd north & 33 Fish dock Grimsby T N 1.03

Abbott Herbt fish mer Wharncliffe rd north & 29 Fish dock, Grimsby T A Gleflly T N 2826

Abbots Horace, straw hat mfr 10 Hardstony ces Luton T N 1922

Abbott Horace, wood turner, 81a Station st High Wycombe T N 707

Abbott Thomas N shipping agent, The Crow Hurlford, Ayrshire T N Kilmarnock 40

A B C Coupler & Engineering Co Ltd railway couplings manufacturers Tallings park, Wolverhampton T A Abcoupl, T N Tallings Park 81271

A Ltd Motors Ltd aircraft engine mkrs A B C works, Walton on Thames T A Motors T N Walton on Thames 774

Abkis Mitchell shipbuilders Canal Ironworks Bristol st School Hill T A Abkis, Hillsmith street, T N Bristol 8

Abkins Chas Stone Quarry Co Ltd stone merchs Pilton Bridge Dartmouth, Devon T N Dartmouth 2

Abl Rachel & Sons Ltd forwarding agts 7 & 9 James st Liverpool (T N Bergen, Liverpool T N Bank 5.0) & Castle mews, Bangor (T N Bangor 95) A sand mers Water st Manchester T N Blackfriars 38 7

Abel Bernard, wine & spirit merch 66 Corporation st Manchester T N Blackfriars 4677

Abel Cyril steel haller maker Hood st Ancoats Manchester

Abel Gordon motor boat builder Bantry la Hanbury T N 203

Abel Hy woollen mfr Aldergate Cumberlandshire

Abel J Alfd shipping agt 88 High st Stourbridge T N 37318

Abell Chas Ltd granite mers Hurlhill granite quarries, Aberdeen T A Abell Chapel hill T N Nuneaton 230

Abell & Smith Electrical Co Ltd electrical engineers, Electric house, Angel pl Worcester T A Abell, T N 1001

Abell P & Sons brick mfrs & Kelk st Kenworth (T 43) & Wickwarmbe Bridge Lanneth

Abell Wm G Ironfounder, Brook st Derby T A Abell, T N 88

Abelson Julius Hymen merchant wholesale & retail & antique & importer 74 Shude hill Sugar la Manchester T A Block friars 4084

Abenzon Tinplate & Stamping Co Ltd Abenzon, Port Talbot S Wales T A Copay Port Talbot T N 240

Aberlay Collieries Ltd colliery owners, 88 Dock st Newport Mon T N 2716 & 3001

Aberaln Ltd carbol mfrs 13 Union st Aberlady T N

Aberaron Collieres Co Aberaeron, Brecon Mr T N

Aberfilm Granite Vessie quarry, Mathry Pembs

Aberconbie A M & Co Ltd who clothiers, 8 Sauchiehall st Glasgow

Abercrombie, Robinson & Brown, timber mers Royal Exchange bldgs Glasgow (T A Props, T N Central 7100) & Abergrange saw mills & Charing Cross, Glasgow st T N 8 Grangemouth 84 & 108

Abercrombie R G & Co reconstructs plant manufacturers, Regina Works, Broad st Alton T N 14

Aberdeen Brick Co. Ltd brick manufacturers, Tarryfiery works, Limpyhaven, Aberdeen T A Brickworks T N Aberdeen 1240

Aberdeen Barrel Co. packing case manufacturers Crombie pl Aberdeen T A Barrel, T N 4112 & 7148

Aberdeen Bitu Asphaltum 204 mills 50 Huntly st Aberdeen T N 818

Aberdeen Coal & Shipping Co Ltd Albert quay, Aberdeen T A Pinkhers T N 1860

Aberdeen Distillers & Brewers Ltd (T & L) Albert quay, Aberdeen T A Distillers T N 1860

Aberdeen Granite Co Ltd (T & L) Rubislaw quarry, Aberdeen T A Granite T N 1860

Aberdeen Lime Works, mills 50 Gallowgate Aberdeen T N 807

Aberdeen Motor Company Ltd (drive immediately) 70 Chapel st Aberdeen T A Atmosphere, T N 619

Aberdeen Steam Wax Bleaching Co Ltd 27 to 30 Commercial st offices, 210 Bannay Aberdeen T N 8

Aberdeen Tool Co Ltd steel prop & mining tools, Rubislaw st Aberdeen T A Stoney T N 1706

Aberdeen Hide, Skin & Tallow Market Co Ltd Trinity st (T A Hides, T N City 4 1604 Holborn) of Aberdeen (T N 2941) & Brighton, Inverness Huntly & Hingwall

Aberdeen & Manchester Ltd T & L mills Inglemarshall st Aberdeen T A Fine T N 2122

Aberdeen Paper Co Ltd manufacturers Waterloo quay, Aberdeen T A Paper T N 200

Aberdeen Market Co Ltd cold storage, Castlegate Aberdeen TN 1344

Aberdeen Mutual & General Marine Insurance Co Ltd 175 Market st Aberdeen T A Mutual, T N 865

Aberdeen Motor Manufacturing & Remodelling Co Ltd bus makers, 18 Rosebank ter Aberdeen T A Motors T N 2267

Aberdeen, Newcastle & Hull Steam Co Ltd ship owners (T W Jenkins, manager), 71 Regent quay, Aberdeen T A Abercastle T N 373, 17 Quayside, Newcastle on Tyne (T A Vessel, T N Central 1) Hull Chamber of Commerce (T M Williams T A Hull Dock Co, sec), 10 Union ter Aberdeen T N 710

Aberdeen Paint and Varnish Co Ltd Exchange,

Acme Wringers Ltd domestic machinery mfrs 88 David st Glasgow T A Wringers, Phone, T N Bridgeton 3990

Acock & Son, ship & shipping agents, 80 York st Barrowgate T A Acock T N 840

Acomb Coal Co Ltd colliery owners, West Acomb, Hexham (T N 71)

& Alnwick to Newcastle on Tyne T N 20011

Acomb Moor fireclay & brick mfrs Gale in Acomb, Yorks T N 1806

Acorn Range Building Co Ltd Dobson st Usehorne rd Rochester I N 4 Chatham 055 & 312

Acorngoose Co waterproof clothing mfrs 41 Corporation st Manchester T A Blue Mfrs T N 3903

Acrostopolis Spirelites & Sons fried fruit hagers 46 Stanley st Liverpool T A Acrostopolis T N Bank 4872

Acre Rubber Co Ltd motor tyre factors 23 Turnbull st Glasgow T A Acrumo T N Bell 708

Acrum Products Ltd rubber cycle body lining Victoria works, Vinery rd, Leeds T N 21 11

A Colphinet Spinning Plug Co Ltd 120 to 348 Bradford st Birmingham T A Wylinks T N Victoria 2743

Acta Cheese Co Ltd cheese mfrs 94 Marygate Portsmouth

Active Fish Co fish merchants Lingel Mark st Grimsby T A Fish

Active Fishing Co Ltd steam trawler owners, 126 Dock st Fleetwood T A Hear T N 45

Actol H & Co motor tyre tubes Green Croft st Salisbury

Acton John & Sons, drain pipe mfrs Cheetham, Barnsley

Acton T H & Co cotton merchants 4 Newton st Manchester T A Hemphistan T N City 8068

Acton Fish Co fish curers & merchants Fish dock, Grimsby T A Acmeco T N 3465

Acton Grange Timber Co Ltd Wellington bldgs The Strand Liverpool T A Pitwood T N Central 3673

Acton & Stanesby Ltd sanitary pipe mfrs Cheetham, Barnsley I N Silkstone 4

Acoutics Co motor car fittings & accessories manufacturers, Rose works 133 Dacre st Aston Birmingham T N East 0487

Adair Jas & Co flour merchants, Harbour st Stranraer

Adair Jas & Co Ltd wine & spirit mers Paterson bd 30 Gt Ct st Glasgow T A Legal T N Central 3811

Adair & Co hydraulic machinery mfrs Pelham st Liverpool T A Adair T N Central 1170

Adam Alex & Son, mineral water mfr Water st Port Glasgow

Adam Bros wire enhancers 18 & 18 Yelverdene st Pudsey T N 8414

Adam Bros Ltd coal merchants, 43 Regent quay, Aberdeen T A Adam T N 4 & 41

Adam James, son & Co Ltd fish brokers, 10 Victoria st Liverpool T A Adam T N Bank 1111

Adam Jas & Sons, steam launch builds Cove yard, Job bldg st Gourock, Renfrewshire T N 28

Adam John & Son tallow merchants 79 Salamander st Leith Fishmarket (T A Tal Leith T N Leith 700) & 164 Stockwell st Glasgow T N Bell 1019

Adam Robt & Dent brick mfrs Silverhead brick work 1840 Lochfoot rd Tollcross Glasgow (T N Bridgeton 3114 & 31) Inkermann brick works, Paisley (T N 2901) & Milnhill brick works Milnhill Glasgow T N Bridgton 98

Adam W & R R Ltd corporate Greenhill engine works Elliot st Glasgow (T A Nunnis T N 588) & 147 Queen st Glasgow T N Central 4741

Adam William & Son, timber mers Blackfyre saw mills, High Blantyre, Glasgow T N 11

Adam Wm junr & Co mills rubber goods mfrs 130 Oxford st Glasgow T N South 899

Adam Alex ash manufacturer, Hawgate, Falkirk

Adam Jn R analyst metallurgist 1901 Gallowgate Glasgow T N Bridgeton 4

Adams Bt Turvin, all mer Green st Galashiels (T N 100) & Mansfield rd Hawick T N 199

Adam & Kirkaldy H Ross, shipping agt 25 Cooper st Manchester T A Scotsman T N Central 3013

Adam Hughes stains, lignes wire lines mfr 5 Newton ter Glasgow T N Douglas 1893

Adamant Engineering Co Ltd steering gear mfrs Dallow rd Luton I A Adamant Luton T N 1818

Adamant Stone Paving Co Ltd (Tile), artificial stone mfrs Paving course, Bodmiscombe, Aberdeenshire T A Adamant T N 4

Adamant Supplies Co Ltd mill & factory furnishers, 41 Hatchbee stone rd Leicester T N 60108

Adamantine Clinker & Fireclay Co Ltd fire brick mfrs Little Bytham, Grantham, Lincs T A Adamantine, Little Bytham T N Castle Bytham 2

Adamant Engineering Co boiler fire 11 Holbrook st Manchester T A Injector T N Dis Airlars 7631

Adams A H & Co Ltd hosiery mfr 1A, Wellington st & 1 Aldine st Leicester T A Stocking T N 60547

Adams A H & Son mechanical engineers 96 Courtybella ter Newport, Mon T N 2061

Adams & Adams heating engrs 4 Carlisle ave Southampton I N 4038

Adams Alfred & Co Ltd silk manufrs Chiswick in West Bromwich T A Reliance I N 0467

Adams & Bannon Ltd steel mers Oldbury rd West Bromwich T A Metals, West Bromwich T N 0401

Adams & Blake Ltd glove manufacturers, Bradleford, Yeovil T N 288

Adams & Shuttler Ltd warehouse 248 Fulham rd Blackpool T N 1719

Adams Brothers & Sons wire ironmongers Station rd Tunstall, Stoke on Trent I N Hanley 7817

Adams Bros colliery owners, Marlais Vale colliery, Berry Hill, Coleford, Glos T N Coleford 31

Adams Bros fish merchants, East Beach st Hastings T N 438

Adams Brothers leather dressers, North st Crewkerne T N 11

Adams Bros wire ironmongers 12 & 13 Tyrringham st Brighton T N Brighton 4784

Adams Brothers & Barnsley Ltd sheet metal workers, Hengrove rd Harrow T A Blackbolts T N 8888

Adams Bros (Liverpool) Ltd fibrous plaster mfrs 4 to 8 Bigg yale, Smithdown ln & 54 Mason st Liverpool T A Brecklam T N Royal L 27

Adams Bros. (Walsall) Ltd. book manufacturers Bassets Wellingborough T A Adams, Bassets T N Bassets 88 & 87

Adams C & Son, sheet metal workers, 14 Highweek st Newton Abbot T N 247

Adams G & Sons, oil merchants, 054 Meeting st, West Bromwich T A Lubricants T N 0279

Adams H & Co Ltd hat mfrs 29 High st Manchester T N City 7026

Adams & Carter Ltd iron mers 18 Vineyard Blackheath, Birmingham T A Adrar Blackheath T N Blackheath 1441

Adams Chas & Co cool mers Old Cross wharf, Hertford T N 15

Adams D & Co grain mers 10 Cromponds rd Govan, Glasgow T N Bridgeton 1142

Adams D & Co Ltd slide bars 8 St Mary's pl Newcastle on Tyne T A Chorch T N 27755

Adams David & Sons Ltd anchor mfrs Cradley rd Cradley Heath Staffs T N Cradley 6165

Adams F Ltd fruit mers 42 Station rd Lambeth T N 40

Adams F & Son metal mers Rock rd Torquay T N 2883

Adams Fred H & Co (Silverwhite) manufacturing silversmiths 42 Newhall st West Birmingham T A Fridham T N Northern 1981

Adams G & Son wool mers 117 Bundle lge rd Bradford T A West T N 1170

Adams J H & Sons, hardware factors & mers 84 to 90 Moseley st Birmingham T N Mid Ind 1 & 2

Adams J & Co fish merchants, Fish lock Salmon I A Mariner T N Bridgeton 1166

Adams J & Son fruit mers 4 & 5 Hall mfrs Halesowen st Hitchin Birmingham T N Blackheath 1166

Adams J & Son, wire lotion mers High st Blackheath, Birmingham T N Blackheath 1017

Adams Jas & Co artificial silk goods mfr Bancroft mill, Adding, near Bolton T N Fitzley 47

Adams James & Co Ltd timber merchants Cordonal I, Glasgow T A Scantlin Phone T N Govan 878

Adams Jas & Wm Y jute merchants, 21 Mudie st Bridgeton Glasgow T A Tudnam, T N Bridgeton 2349

Adams & Jarvis Ltd wire drawingers 10 to 18 Norman rd St Leonards on Sea T N Hastings 140

Adams John & Son Ltd timber mers 172 High st Harrogate T N Harrogate 41

Adams John Jacks & Sons, furniture mfrs Up Bridge st Walsall T N 179

Adams M & Son, hardware mers 1 Pool st Wolverhampton

Adams P & Co hosiery mfrs 87 Thistle st Aberdeen

Adams & Pemberton timber mers Wolverhampton rd Stafford T N 126

Adams & Richards iron mers Alma st Wednesbury T N 0448

Adams S & Co back nuts Eldon, Rochdale ln T N 146

Adams & Sons fruit mers 19 Queen Charlotte st Bristol T A Cuisons T N 21714

Adams Thomas Ltd lace, net veils, slings & curtain manufacturers Sidney street & St Mary's gate Nottingham (T A Tadamas T N 40603) & Fallow factory, Nottingham road Nottingham T A Tadamas T N 17421

Adams Thos P & Sons, brewers, Trinity st Halesowen, Worcs T N 60

Adams Tom & Bros potato merchts 22 & 24 Lawnsdale hall (T A Tom Adams T N 36003) & 1, 2 & 18 Market, St Nicholas st Bristol

Adams Tom & Son (Stanmore) Ltd fruit mers 84 & 86 Orchard st Swansea T N 424

Adams W & Co brass founders Spon la West Bromwich T N 0707

Adams W I & Co Ltd magnesium fire 60 Lomond st Manchester T A Sandling T N Central 4.45

Adams W J & Co Ltd bale & sacks mers 18a Aldgate Cross Mansion rd Bow Bridge T N 1399

Adams W J & Son provisions mers Market Hanley, Stoke on Trent T A Produce T N Hanley 4220

Adams & Watson Algin foil Ltd leather composition mfrs Newley lane Ilkeston T N Heanorth 81109

Adams Wm & Co shipbrokers 95 Commercial st Newport, Mon T A Bonnace T N 4164

Adams William Ltd manufacturing silversmiths, 207 211 Barr st Birmingham T A Thompson T N Northern 1516

Adams William & Son Ltd fancy box mers 87 Gallowgate, Glasgow T N Bell 1860

Adams Wm & Sons (Potters) Ltd earthenware & stoneware manufacturers Greenfield (T N Hanley 7041) & Grangegate potteries, Norfolk road Tunstall, Stoke on Trent T A Adams Tunstall, T N Hanley 4064

Adams Wm Hy & Son, hatters 100 High st Cheltenham

Adams Wm Hy & Son, waters mfrs, 164 Albany Old rd Coventry

Adams (William) Engineering Co turbine mers 38 Gormans chal st Works, Liverpool wharf Newport Mon T A Adamsco T N 490

Adams & Co bleachers, dyers & finishers Sharwood Hill works New Bradford Nottingham T N 4491

Adams & Co metallic fittings mfrs Boat Stanley st Salford, Manchester T N Blackfriars 4491

Adams & Co provision mers 30 Gallowgate, Glasgow T A Tellerain T N Bell 186

Adams & Co sanitary equipment, mfrs Brook st Hanley, Stoke on Trent T N Hanley 3689

Adams & Co warehouse & Arcade, Carnhill I Inc ln

Adams & Co (Mor) Ltd cotton waste mfrs Chester st Manchester T A Goldbert T N City 5197

Adams Garages Ltd motor car body builds 82 High st & 47 & 49 Colver st Colchester T N 2800

Adams Hy Smallie Ltd sewage machinery mfrs Pumphouse green, York T A Smallfrs T N 3047

Adams Jas Paterson Mackie Ltd metal merchants, Forward works, Lagger st Bilston T A Pearcoley T N Auton Cross 1933

Adams Ltd, Frederick Co Ltd fire brick mfrs Cotswood (T A Sanitfire T N Lemington 84) & Scotswell, Co Durham T N Whitehouse 32309

Adams Sons & Ltd gent warehouse Bank pas Barnsley T N 3071

Adamson's Polish Ltd furniture polish mfrs Victoria Park works Valley rd Hanley, Stoke Staff T A Polish, T N Sharrow 50716

Adams A N who tobacco mer 104, Monmouth pl Bath

Adams Arth who tobacconist 20 Chatsworth rd Chesterfield T N 3060

Adams David, golf goods manufacturer, 10 Royal Exchange square, Glasgow T N Central 7108

Adams David, harness polish manufacturer, 14 & 16 Drummond st Parliamentary rd Glasgow T N Bell 584

Adams Ernest J account book mfr 1 Trinity st Bath T N 2378

Adams Frank which sale confectioner 4 Trinity st Tetbury Glos

Adams Frederick Charles van builder 1a Wilson st Reading

Adams Frank Henry bed frame manufr 14 Ballcroft Chesterfield T N 74

Adams Henry bookbinders' machinery mfr 78 High st Portobello Edinburgh T N Portobello 81430

Adams Herbert Dawson, rub mfr 31 Hanover st Liverpool

Adams Jn R who cycle dir 65 New Bridge st Newcastle on Tyne T N 17749

Adams R brush manufacturer 5 West st Dorking, Surrey

Adams R Cocks and sons 6 Maddox st Bournemouth T N Bournemouth

Adams Rowland, fruit imp mer 48 & 49 Bellwinslade & Queen Charlotte st Bristol (T A Fruit T N 21217) & 28 King st Gloucester T A Fruit, T N 2339 & 2650

Adams Wm carpet importer, 19 Stanhope pl Edinburgh T A Antique T N 26834

Adams William, carriage builder 41 Ward st Walsall

Adams Wm motor car body builders 12 Lord st Birmingham T A Wips T N Aston 1 ring 2576

Adamson Ltd sanitary appliance mfrs Scotswood Newcastle on Tyne (T A Sanitfire, Scotswood T N Lemington 19) & Lemington Wesgate rd Newcastle on Tyne T N 247

Adamson A H & Co costume manufrs 6 Skyrl Leeds T N 2648

Adamson Bros metal lathe Stoneferry rd Hull T N Cottons 44002

Adamson G Ltd mineral water mfrs Gilbertfield Lower Mitcham T N 52

Adamson Daniel & Co Ltd boiler manufacturers, steam turbine, constructional steel work & iron & steel tank manufacturers, Inkersfield T A Adamson T N Ashton under Lyne 1866 (2 lines)

Adamson G Ltd mfrs electrical engines 116 Yorkshire st Rochdale T N 2564

Adamson Gresle & Co Ltd mfrs electrical engines 46 Bedford st Bolton Lancs Ltd Pellington Lyne T A Bolt Stuards, New castle on Tyne T N 60184

Adamson J W & Co quarry owners, Rosslyn Anchor quarry Flockton T N 34

Adamson Jas jun & Co boiler manufacturers, Hyde Cheshire T A Adamson T N 630

Adamson William & Sons, wire workers 40 Ashbrooke, Dundee T N 1083

Adamson & Co straw board imptrs Canal island st Hull T A Scania, Hull T N 8288

Adamson & Co (Tyne) Ltd ship chandlers Whitehill st Tyne dock, South Shields T N Adamsons T N 111

Adamson Alex marine surveyor 8 Commercial st Leith T A Departable Leith T N Leith 1984

Adamson David pain & marmalade mfr Croft Blairgowrie, Perthshire T N 117

Adamson Ernest sheet metal worker Hangar rd Whitley Range, Manchester T N Moss Side 1476

Adamson Wm Ltd mining contractors 22 The Pier Dock Liverpool T N Royal 3841

Adams Aymay printing machine mfrs 17 Church st Twickenham T N Twickenham 48

Adams Co portable tool lings mfrs Harefield rd Coventry T N 2528

Adams K fruit merchant 21 Temple st Liverpool T A Mackenzie

Adaptable Moulding Machine Co manufrs of foundry moulding machines Stanhope st Hulme T A Adaptable T N Chiltern 1864

Adcock Ltd furniture mfrs 78 High st Harpenden, Herts (T N 100) & work, Hemel Hempstead T N 48

Adcock Thos & Co woollen mers 3 & 4 Bag la Coventry T A Lwoods

Adcock & Co worsted yarn spinners West Vale mills Great Horton Bradford T A Adcock T N Bland 371

Adcock Geo W & Co lace mfrs 18 Plumptre st Nottingham T A Gundlach T N 60173

Adcock H C & Co car board box mfr Meadow la Longbridge T N 718

Adcock H O & Son, mechanical engineers, North st Worthing, Sussex T N 718

Adcock J W & Sons, iron mfrs 49 St Mary's gate, Nottingham T A Adcon T N 41764

Adcock & Shipley, drilling machine & gun rifle makers, Rut works Belgrave Leicester T A Adcock T N 2179

Adcock & Son repairers of Exchange st (T N 100) & 32 Potter gate Norwich & 112 High st Kings Lynn T N 51

Adcock W & Son, limestone mfrs 17 Hall st Loughborough

Adcock William & Son Ltd lace mfrs Phoenix mills, Nottingham rd Long Eaton, Nottingham T N Long Eaton 17

Adcock Saml R chemical ind Atlantic st Hulme T N 4173

Adcock Lark Brick Co Ltd brick manufacturers, Bordesley Green rd Saltley, Birmingham T A Victoria 0018

Addington Ltd china mfrs Daley Bank pottery, Spring Gardens st Longton Stoke on Trent T A Binny Longton T N Longton 3171

Addey, Lord & Co Ltd shipping mers 82 Princess st Manchester T A Alfrigid T N Central 4118

Addey & Son, fruit curers Brentford mkt Brentford T N Chiswick 3417

Addicott C W & Sons, heating engrs 8 Swiss st Weston super Mare T N 854

Addcotts & Holland Ltd Lynch furniture mfrs 38 & 40 Stourbridge st Birmingham T N Aston Cross 1578

Addie Robert & Sons Collieries Ltd Ltd 37 Vincent st Glasgow (T A Addie T N Central 6760) & Hetherhall colliery Ayr Stainlaughran T N 14

Addington Ltd & Co tuning contractors William st Leicester

Addington Henry, plate & Cutlery Co Ltd 7 Lane rd Margate (T N 48) Hermon rd (T N 66) Queen st Wharf (T N 69) Hanworth

Addie Ltd 1760, brush manufrs Brush work Hertford T A Addie T N 71

Addie H O & Co motor body builders Bickershaw st Blackfield T A Addiecc T N Shifnall 24808

Addison Hy. & Co. Ltd. manufacturers of church, school & library furniture, Waterloo works, Wellington, Salop. TA Addison; TN 41
Addison Stephen & Son Ltd. slate & slab merc. Couch la Mth. Sheffield. TN 34
Addison & Woodhams, wholesale wine & spirit merchants, 10 Market pl. Barnard Castle. TN 49
Addison & Co Ltd. wine & spirit merc. 144, 146 & 148 Church st. Preston (T N 4508); 22 & 24 Church st. Blackburn (TN 6999); 63 Church st. Blackpool (T N 181); 48 Bradshawgate, Bolton (T N 1681); 42 & 47 St James's st. Burnley (T N 1848); 44 Market pl. Oldham (T N Main 1396); 22 Drake st. Rochdale (T N 2384); 66 Wellgate, Wigan (T N 43); 63 Penny st, Lancaster (T N 478); 81 Princes st Stockport (T N 3870); 16 Westgate, Huddersfield (T N 309); & 89 Airegate, Bradford
Addison Alf & sons Ltd. Tower st. Liverpool. T N 1354
Addison John, ship & shipping agt Charlemagne, Dunfermline, Fifeshire
Addison & Hawes Ltd lace mfrs 49 St. Mary's gate, Nottingham. T N 40911
Addleshaw M & Sons, warehouse 105a, Briggate, Leeds
Adderwall Machine Co. addressing machine mfrs Rapid works, Barlow Moor rd Chorlton-cum-Hardy, Manchester (T N 2321); 100 High st. Glasgow (T N Douglas 3062); 48 Newhall st. Birmingham (T N Central 7824) & 7 Queen sq Bristol T N 24868
Addresser Co Ltd (The), Lockmaids, Herts TA Addresser; T N 34
Addressograph Multigraph Ltd addressing machine mfrs 19 York st Manchester (T N Central 3016); 2 & 4 Helmsdale, Wellington st. Leeds (T N 21443); 21 Stafford st Edinburgh (T N 23802); 4 Dalston st Bristol (T N 22401); 90 Pilgrim st Newcastle on Tyne (T N Central 4784) & 200 St. Vincent st. Glasgow T N Central 4784
Adey H. W & Co Ltd wool merc 42 Union st. Bradford. T A Adeqwool; T N 5856
Adey John & Son, ornamental iron gate & railing manufacturers & pattern makers, Clayton West, Huddersfield. T A Adey, Clayton West; T N Huddersfield 29
Adeyman's Ltd leather merc 233 County rd Walton, 67 Scotland rd Liverpool & 118 Borough rd Seacombe, Wallasey
Adeyman Mark, woollen merc 16 Westmorland st. Newcastle-on Tyne TA Adeyman; T N 1 247
Adolphi Steam Ltd printers mars 98 Adolphi st Glasgow. T A Queen; T N South 1111
Adon Coal Co Ltd Cwys' Bldgs Bute st, Cardiff. TA Cwys; T N 2114 (6 lines)
Adsegg Lane Ltd bagging mfrs 74 Sellers st. Bradford T N 3070
Adex Hervé & Son, shipping merchants, 3 Chepstow st Manchester T A Dellsdon; T N's (Dry 8001 & 1681
Adex Nelson & E M cotton goods merchants, 28 Oxford st. Manchester. T N Central 6027
Adey Abraham & Sons, steel (hup) manufacturers, 40 High st, Wednesfield, Wolverhampton
Adey & Wilde Ltd ironmers, 40 Stafford st Gt Bloxwich T N 214
Adey Aaron, lock maker, 80 Gower st, Willenhall, Staffs
Adey Wm Hitch fire stores, 11 Queen st. east, Sunderland
Adey Wilmot, metal mfrs 11 Bellinghamgate Loughborough
Adie Brothers Ltd optical mfrs, aircraft, Edinburgh Broadcastle (T A Classic T N Northern 30011 & 110 Great Hampton st Birmingham T A Adibro T N Central 7900
Adie G. J. & Nephew Ltd clock, marine optical & optical equipment manufacturers, 136 Warstone la Birmingham 18 T A Elephant; T N Central 0463
Adkin H & Sons, gas fire mfrs 71 High st Bedford. T N 2586
Adkins & Sons, mechanical engineers 96 Highfield st Leicester T A Mechanical; T N 27210
Adkins G & Sons Ltd hardware merchants, 104, 106, 108 & 110 Bellington, Liverpool T N North 1840 (4 lines)
Adkins & Thomas Ltd millers, Alcester, Alcester & Bidford mills, Bidford on Avon, Warwickshire T N Bidford on Avon 12
Adkins W J & Co pipemakers' mars 188 Kettering rd & Henry st Northampton T A Hadkins; T N 708
Adkins Alfd T corn merc 10 Bridge st Stratford on Avon
Adlington H mineral hire 1 Hackleton rd & St. Michael's la. Derby T N 2304
Adlington George & Son ribs makers, 27 Hurstmont st Birmingham
Adlington & Sons Ltd br engineers, 1 Hillcrest st (T A Adlinton; T N Bristol 21802), Clement st St. Paul's, Pensville Pontypridd (T N's Pontypridd 233 & 431) & Ellen st Tower avenue Bristol
Adlard Bros wire stitchers Sidwinger, Bulwark Plymouth T N 174
Adlard Bennett & Co Ltd wire stitchers 26 Crown st Ipswich (T N 2028) & ruling stations, Orwell rd Felixstowe T N 11
Adler W & Co Ltd friendly society merchants, 17 Higg market, New Cross Lane T A Tilmanings; T N 27604
Adler pipe & Mfg Agencies, sewing machine mfrs 8a, 10 & 12 Park st Cheetham, Manchester T N Blackfriars 3874
Adler Bros Antiquities Ltd translators of languages, 187 Swan arcade, Bradford T N 5054
Adler Jacob, linen goods merch 87 Kingsway, Leeds
Adler Mose Jacob & Co Ltd clothing mfrs 198 Bellington st Glasgow
Adler Solomon, woollen merc, 37 Bury New rd, Manchester T N Black Burn 2000
Adlestones who jewellers, 23 Hanchett, Manchester. T N Black Friars 910
Adley, Tullion & Co Ltd chemical mfrs Norris chemical works, Paterson T Blackburn T A Adleley; T N 6701
Adley's Ltd rubber mfrs 35 Castle st. Leicester. TA Adleys. T N 23606
Adlington & Smith Ltd timber merc 28 Chapel st Liverpool. T A Dimensite; T N Central 180
Adlington Coal Co Ltd colliery owners, Hindlock collieries, Adlington, Chorley, Lancs T N Adlington 76
Adlington Manufacturing Co Ltd cotton goods manufacturers, Brightside Hill, Adlington, Cheshire, Lancs. T N 10
Admiral shipping Co Ltd, ship owners, 105 St. Vincent st Glasgow T N Central 4843
Adnams J. & Son, brewers, Sole Bay brewery, Newmarket, T N 314
Adnams Jos. & Son, coal merc. High st. Hungerford. T N 2
Adnams & Co. Ltd. brewers, Sole Bay brewery, Southwold, Suffolk. T N 1
Adrema Ltd. addressing machine mfrs. 44 Bennemann st. Manchester (T A Adremall; T N Blackfriars 3480); 31 Mosley st. Newcastle-on-Tyne (T A Adremall; T N 35411); 38 Paradise st. Birmingham (T N Midland 6940); 1 King Street chambers, 1 King st. Leeds (T A Adremall; T N 20660); 43 North John st. Liverpool (T A Adremall; T N Central 1622); & 60 Wellington st. Glasgow. T A Adremall; T N Central 1622
Adrett Thos. & Son, gun dec. mfrs. 90 High st. Guildford. T N 860
Adshead & Gosson, silk & cotton dyers, Greenset, Macclesfield, TN 1323
Adshead H. & Son, wire stockmers, 11 Tinkers st. & 84 Cadogan st. Glasgow. T N Central 7183
Adshead, Ratcliffe & Co. polishing paste manufacturers, Campbell st Belper, Derbyshire. T A Premier; T N 137
Adshead Thos & Sons Ltd. bedstead mfrs. Angelsea, Queen's Cross, Dudley. TA Perseus; T N's 1169 & 2690
Adshead & Co. Ltd. raw silk clothing mfrs. Factory yard, Miller st. Manchester. T N Blackfriars 1485
Advance Box Manufacturing Co. Ltd. The Borough, Hinckley. T A Pickerings; T N 84
Advance Engineering Co. Ltd. mechanical engineers, 194 High st. Hull T N Central 4151
Advance Foundry Co. brass founders, Morley rd, Bilston, Staffs. T N 41319
Advance Lamp Co. Ltd. who electrical supplies dirs. 84 to 87 Hamilton sq. Birkenhead. T A Advec; T N 3917
Advance (The) Manufacturing Co. skirt mfrs. 27 New Bridge st Manchester T N Blackfriars 617
Advance Motor Lawn Mower Co. Cockwell pass, Gateshead. T N 72330
Advance (The) Motor Manufacturing Co. Ltd. Kingsthorpe rd Northampton. T A Advanmot; T N 647
Advertising Balloon Co. (The), rubber goods manufacturers, Vindlest rd, Droitwich, Worcestershire. T A Balloons, Droitwich
Advertising (The) Pearl Co advertisers' novelties mfrs Maple Ind, Nottingham T A Pearl, Nottingham; T N Sandiacre 49
Advertising Specialties, advertising contractors, 4 Colston st. Bristol
Adye & Blatwood Ltd boom & hame carers, Park rd Malmesbury. T A Blatwood; T N 17
A & B Products Ltd. mfrs. chemists, Walsall rd. Willenhall, Staffs. T N Willenhall 314
A. B. P Manufacturing Co accumulator mfrs Queensway, Pendeford Ind, Middlemore T A Jubepots, Lichfield; T N Bridgeh 3869
Aerograph Manufacturing Co Ltd paint sprayer mfrs 122 & 123 Livery st Birmingham T A Aerograph; T N Central 2853
Aerofoil Wales Manufacturers' Bottle Exchange (Dundee), bottle merchants, 21 Douglas st Dundee T N 2485
Aerolith Ltd wireless radio, 10 Amber st Manchester. TN Blackfriars 9701
Aero Mill Co Ltd. cotton goods mfrs Bankfield mill, Rochdale Preston T N 56
Aero Engineering Ltd paint spraying mfrs Claremont Bottom on Trent T N 375
Aero Paints Bldg Co Ltd photo flashlights St Peter's gt York st Leeds T A Aerobright T N 20868
Aeroscots (Scotland) Ltd building materials mfrs Gartlea rd, Airdrie T A Velde; T N 434
Aerograph Co Ltd, paint sprayer mfrs 46 Holloway head, Birmingham (T A Aerograph; T N Midland 4935), 72 Berkeley st Glasgow Cross, Glasgow (T A Aerograph; T N Douglas 827) & 12 Chapel st Sackville Bridge, Manchester (T A Aerograph; T N Blackfriars 2017) & 2 Bristol bridge, Bristol. TA Aerograph; T N 28696
Aeron Timber & Son Ltd. timber merc Upper Bank, Swansea T A Mentiling, Swansea; T N 3494
Aeronautical Supplies Ltd mfrs, 50 Warwick st south, (Off Trafford, Manchester (T N Trafford Park 2017). 72a Antonio st Bootle, Liverpool (T N Bootle 178) & 64 Argyle st Birkenhead T N 47
Afalne Press, shipping mars 18 Oxford st Manchester. T A Afalnet T N Central 2174
Affleck & Brown Ltd who drapers, 46 to 50 Oldham st Manchester T A Drapery; T N 3688
Affleck & Lewis, textile mfrs 4 Addington st Manchester T N City 3418
Affleck W. A & Co. mineral merc 3 Cook st. Liverpool TA Lithogame; T N Bank 2001
Affleck Thos agricultural engineer Dunsland potsdam TN 46
Afghan Gravel Cotton Co Ltd. cotton merc, 24 Exchange st east, Liverpool T A Aurelak; T N Central 4795
African Lakes Corporation Ltd genl merc 112 Ingram st Glasgow T A Nyasa; T N Bell 1004
African Mills co cotton goods mfrs 46 Walkworth st Manchester (T N Central 6487) & mills, Philip's Park rd. Bowfold. T N Aulnuth 2164
African Plantations Co Sam drivers, How st. Bolton. T A Plantations; T N 576
African Steam Ship Co shipping agents, Colonial ho 20 Water st Liverpool T N Central 4820
Agar Knitting Co knitted goods mfrs. Thorpe Highway, Rothwell T A Knitting, Cotta Bros. T N Rothwell 101
Agate J & S. Ltd. Hasler & builders' merc. & wood fencing mfrs. Kingsbury Hoolsons T N 28
Agbon Salt Works Ltd. salt mfrs 41 Castle st. Liverpool (T A Bonna; T N Bank 3572) & Warrington la Lymm, Warrington T A Agbonsal, Lymm; T N Lymm 103
Agius Bros. F. & Co. (Southampton) Ltd. coal merc. 71 High st Southampton. T A Agius; T N 3678
Agnew Duncan Steamship Co. Ltd. shipowners, Fortfield house, Adelaide st. Cardiff T A Duncan; T N 3758
Agnew Ltd. engineers 54 Hawkins ho, Liverpool. TN Bank 5854
Agnew Frank Ltd. salt impts. 80 Wellington st. Glasgow. T A Wengal; T N Central 7923
Agnew J. P. & Bro. cotton goods merc 137 Portland st. Manchester. T N Central 6701
Agnew A. G. shipping merchant, 3 Chepstow st. Manchester. T A Acquaint; T N Central 6760
Agostini D & Co fibrous plaster mfrs. 3 Percy rd. Bristol. T N 24871
Agostini Raphael J. & Co. fibrous plaster mfrs. South Wales fibrous plaster works, Kanwal la. Clarkston st. Swansea. T N 3122
Agricultural Food Products Ltd. cattle food mfrs, Saltney, Chester. T A Vitamone; T N 1713
Agricultural Requisites Supply Co. galvanised goods mfrs. South sq Boston. T A Agrimacs; T N 18
Agricultural Specialties Ltd, cattle food mfrs. 36 Regent st. Bristol. T N 10756
Agripts Manufacturing Co. mechanical engrs. Agripts ho. Burlington rd. New Malden, Surrey. T N Malden 8001
Agro Electrical Co. Ltd. electric bell mfrs. 42 Buckingham st. Aylesbury. T N 464
Aikney Thos. & Co. potters' color mfrs. West av. Marshill, Stoke-on-Trent. T N Hanley 4462
Aiken Wm. H. Ltd. ship brkrs, 43 Regent quay, Aberdeen. TA Wrallum; T N 700
Aikman Andrew & Son, ham curers & driers, 127 Constitution st. Leith, Edinburgh. TA Aikman; T N 739
Aikman J. & Co. electrical supplies dirs. 14 & 18, Hill st. Edinburgh. TA Sailghtra; T N 23806
Aikman Jas. & Sons, book & shoe furs. 45 to 51 Jeffrey st. Edinburgh. TA Footwear; T N 20027
Aikman & Kaye, mfrs stationers, 8 Outer st. Bradford, T N 4361
Aikman Robt. & Son, manufacturers, 30 Shudehill, Manchester. T N City 1461
Aikman George, produce broker, 96 Brunswick st. Glasgow. TA Creamery; T N's Bell 2371 & 3573
Ailsa Oilskin & Rubber Co. waterproof cover mfrs. Cornhill st. Dalry, Ayrshire. TN 91
Ailsa Shipbuilding Co. Ltd. Harbour, Troon & Ayr. TA Shipyard, Troon; T N's Troon 38 & Ayr 3726
Aimer G. G. & Son, shipbrokers, Longyard, Dundee. T N 4749
Aimer James, coffee essence mfr. 64 & 66 Cowgate, Dundee. TN 3489
Aimers, McLean & Co Ltd. iron founders, Waverley iron works, Huddersfield st, Gateshead. TA Engines; T N 85
Ainley Bros, Ltd, staff mers 4 Sherwood Wells, Bradford
Ainley Bros. (Kilnsey) Ltd. ming. clothiers, Mount works, Dewsbury rd Ossett T N 491
Ainley, Brown & Co hosery mfrs, 1 Simes st Bradford TN 1848
Ainley Jos. & Sons, oil mers Bridge works, Saddleworth rd. Elland. T N 6
Ainley John & Sons Ltd brewers, Wapping Springs brewery, Lindley moor, Huddersfield. T N 2141
Ainley Fred, basket mfr. Blemby st, Castleton, Rochdale
Ainley Jos. sheet metal worker, Waterloo, Dalton, Huddersfield. TN 2673
Ainsbury J & Co packing case mfrs. Parnwell st. Sheffield. T N Sheffield 20409
Ainsbury W. E. & Co. paper agts 401 to 404 Corn Exchange Bldgs. Manchester. T A Ainsbury; T N Blackfriars 4560
Ainscough H. & R. Ltd. flour millers, 12 Drury la Liverpool (T N Bank 671); & at Burscough mills, Ormskirk (T A Ainscough, Burscough; T N Burscough 1) & Newburgh steam corn mills, Parbold, Wigan (T N Parbold 4) & corn store, Pottery rd, Wigan. T N 798
Ainscow Jas & Son, steel merc 34 Charlotte st. Manchester (T A Hoosgrooth, T N Central 7970); works, Beehive mills, Leeds st, or Bolton. T N Horwich 163
Ainsley F. W & Co. Ltd. timber impts. Thornton bridge, Hartlepool T A Ainsley; T N 6076
Ainsley J D & Co. Ltd ships' ventilator manufacturers, 16 Market pl S. Shields. T A Ainsley; T N 105
Ainsley T. L Ltd. chromometer mfrs Mill dam, South Shields. T N 65
Ainsley Heald. Wm wine, confiter, Abbey st. Eynsham, Oxford
Ainsley T. L chronometer mfr 19 & 19a, West Bute st. Cardiff (T N 194), Subway rd, Barry Dock, Glam. (T N Barry 18) & 106 Alexandra rd Newport, Mon. T N 2765
Ainsley, shoe mer mfrs, 89 Thomas st, Manchester T N City 1703
Ainslie & Heliburn (Middlefield) Ltd. whisky merc 44 Waterloo st. Glasgow. T A Ainslie; T N (central 3531
Ainsworth Alfd V. & Son, warehouse, Jackson st, Hyde, Cheshire. T N 51
Ainsworth Thos. & Co Ltd cotton spinners, Waters st. Bolton. TA Worth, Bolton; T N 1189
Ainsworth Chas & Co. Ltd. dyers, 10 Pear mills, Manchester (T N City 2656), works, Jackcombe Brook, Bury, Lancs. T N Ramsbottom 219
Ainsworth J. & Co paper stock merc Bow st. Bolton. T N 3890
Ainsworth Richard, son & Co. Ltd. bleachers, Leyland (T N 81241) 43 Ashwood st Manchester. T N Central 0144
Ainsworth & Sons, leather merc. 11 & 13 Wood, Wigan. T N 2344
Ainsworth & Sons Ltd linen thr st mfr. Chester mills, Chester, Glamis
Ainsworth Thos & Co artificial silk merc Crossford ho, Crossford st Market st Manchester T A Blackfriars 7961
Ainsworth W & C Ltd cotton spinners, Weston st Bolton. TA Ainsworth, Bolton, TN 1488
Ainsworth (The) Cotton Co Ltd cotton doublers, Moorside mill, Ainsworth, Bolton. TA Bury 1
Ainsworth Mercerising Co Ltd. bleachers, Ainsworth vale, Bolton. TA Mercerised, TN 455
Ainsworth Benj, tyre pipe mfrs. Jack street, Accrington
Ainsworth Wm sec. wire cordiers, 26 Rock st Bury
Air Dust & Ice ho, towing boat hire, Cumberland st. York
Aird & Anderson Ltd. coal mfrs 37 Whitechapel, Liverpool. TN Bank 6147
Aird & Coghill Ltd. whs. stakeboats, 34 Douglas st. Glasgow. TA Coghill; T N Central 360
Aird J. & Co. lace curtain mfrs. Cross rd, Darvel, Ayrshire. T N 98
Aird & Leigh, sheet metal workers, 8 Bedford st. Salford, Manchester
T A Aird, Manchester; T N Blackfriars 4554
Aire & Calder Navigation (trustees of), carriers by water, Dock st. Leeds (T N's 30867 & 30161), Stanhope st. Goole (T N 311); 13 Mulberry st Hull (T N Central 4270), 113 Canal st. Bradford (T N 250); Bradfordhall (T N 452), Castleford (T N 13); Wakefield (TN 2303); Knottingley (T N 71) & Leeds Town, Dewsbury (T N 41). T A Navigation, Leeds, Hull & Goole
Aire Mills Manufacturing Co wadmium Myrtle pl. Bingley, Yorks T N 34

Airedale Collieries Ltd colliery propts, regd offices, Allerton By water, nr Castleford (T A Airedale, Phone, Castleford, T N Castleford 206) 9 Scott Street Bridge wharf, Hull T A Bitter pine T N Central 31706
Airedale Combing Co Ltd Airedale mills, Otley rd & Low Haine Shipley, Yorks T N 341
Airedale Electrical & Manufacturing Co Ltd electrical switch gear makers 829 Bowling Hill Bradford T A Switch T N 2888
Airedale Engineering Co mechanical engineers, Piccadilly, Shipley, Yorks T N 667
Airedale Mills Co Ltd yarn spinners, Airedale mills, Rodley, Leeds T N Stanningley 71079
Airedale Rope Co rope & twine mfrs Calverley & Rawdon Bramley, Leeds T N Stanningley 71266
Airey Bros & Son, sal mfrs Kayo works, King's Bridge rd Huddersfield T N 976
Airey Wm & Co cotton brokers, 15 Chisbourne st Liverpool T A Stamps, T N Central 1878
Airey William & Son (Leeds) Ltd ferro concrete contractors 7 Blenheim sq Leeds T A Fire T N 21878
Airey Frank B yarn mfr 37 Swaine st Bradford
Airey Fredk B fruit mfr & to 19 North mkt & 24 Collingwood st Liverpool T A Aitken T N North 729
Airey John, Cog mill manufr 19 Rosses st Fairfield st Ardwick Manchester
Airey Stanley fruit importer 18a Stanley st Liverpool T A Uriah, T N Bank 1167
Airey's Brewery Ltd Victoria brewery, Westwood rd Wigan T N 2218
Airey Alex wat speed shifting mfr 46 Little Peter st Manchester T N Central 8711
Airey Tomlinson Co jam mfrs 307 Stockingfield rd Dundee
Aisbitt Bros & Co aircraft propeller mfrs Weybridge, Surrey T N 103
Aisgill Ltd aircraft mfrs Pio mills, York T N 1880
Aiston Engineering Co Ltd washing engine Aiston mill, Mel Brit Leeds
Aiton & Co fitters ventilator mfrs Hompool wks Darlington T A Aiton Phone T N 407
Aitchison William wheel mfr Armoury st High st Morley, Leeds
Aitchie M L & Co Ltd solar mfrs Sapphire Chemical works Widnes & Stoke on Trent T A Aitchie T N 40167
Aitchison Hunting engineers Yelverton rd Bournemouth T N 187
Aitchison Thos basket mfr 3 Double st Spalding, Lincs
Aitchison J H, instrument maker mfrs 34 Maryhill Bldgs, Jamieson Place T A Aitchen, J N Pollokshaws 1079
Aitchison Blair Ltd mills cotton mfrs Whitebank Clydebank, Glasgow T A Engines Clydebank T N 474 & 576
Aitchison & Fullerton ship broks 48 Bolt chambers Quayside Newcastle on Tyne T N 27 148
Aitchison John & Co Ltd brewers, 91 Holyrood rd Edinburgh (T A Aitchison T N 4041 & 7188 Mary st Newcastle on Tyne T N 25007
Aitchison Jas cutlery mfr 18 Montrose st Glasgow
Aitken Robt surgical instru maker mfrs 18 Bath st Glasgow T N Douglas 1175
Aitken Rose wire ironmongers 14 & 16 Sth Charlotte st & Lansdowne st, Gosmgsmouth, Shropshire T N 14
Aitken, Campbell & Co Ltd wrought 48 Princes st Manchester T A Springhill T N Central 3061
Aitken H W & Co Ltd sugar machinery mfrs Caledonia engineering works Mauchline Ayrshire T N 3181
Aitken Henry & Co surgical instrument mfrs 39 Micklegate, York T N 3250
Aitken J & Co motor gas fitters 108 Roper st Liverpool
Aitken Jas & Co (Falkirk) Ltd brewers Lint Riggs Falkirk (T A Aitken T N 27 & 411 Kelly hill st Falkirk (T N Douglas 60) & maltsters, Malton Lothian
Aitken James C Sons, wholesale grain merchants, 87 High st Glasgow T A Kilbride Glasgow T N Central 4230 & 4237
Aitken J Hilburn & Co Ltd shipbrokers 80 Buchanan st Glasgow T A Aitken T N Central 9175 (2 lines)
Aitken & Mossom Ltd Elm Pennant quarry owners, Caniff pr Menai st, Penrhyndeudraeth T N 18
Aitken Robert & Co mineral water manufacturers, 136 High st Dunbar, East Lothian T N 27
Aitken Thos & Son Ltd cotton goods mfrs Irwell Vale mill, Eden field, Manchester T A Aitk, T N Middleton 10
Aitken W & Co hat mfrs 1 & 3 Lion st Luton T N 496
Aitken Wm & Sons leading machine mfrs 41 The Temple, 21 Dale st Liverpool T A Lathe T N Central 184
Aitken & Wright, tarpn & hose makers, 66 Constitution st Leith Edinburgh (T A Wright T N 4041, 15 Nagsmt quay, Aberdeen (T A A Bannight T N 409) 43 South Union st Dundee (T A Aitchright T N 2434) & Victoria bldgs Berwick, Shetland T A Wright, Lerwick T N Lerwick 24
Aitken & Co salt distributors, 35 & 37 Osborne st Glasgow T N Bell 1870
Aitken Service Ltd advertisement agts 30 George st Edinburgh T N 27250
Aitken A A & Miller ltd 48 Dale st Liverpool T A Cayuhano T N Central 9180
Aitken Alex golf goods mfr Gullane, East Lothian T N Gullane 18
Aitkenhead A F & Co shipping agents, 16 Mann st Uddingston Lanarkshire T N 106
Aitkenhead S & Son, tobacco pipe makers, 70 Old st Bacaraich Kilmarnock
Aitken & Co Ltd steel pipe mfrs Stores rd Derby T A Chainsteel T N 3115
Aitkenwood Hy & Sons, lino makers & merchants, 183 Rawmarsh road, Rotherham T N 57
Aitkenwood Jn Ltd corn mers, Nursery st (T N Sheffield 30341 & 16 Corn Exchange, Sheffield
Aitkenwood Douglas & wool stens & wag merchant, 90 Moorgate street, Rotherham T N Rotherham 828
Ajax Boiler Paint Co (The), boiler compositions manufacturers for preventing incrustation, 76 & 81 Bloomsbury st Birmingham
Ajax Coating Co fireclay bldgs Belle st Leicester T N 341
Ajax Mill Co (Manchester), cotton mers 42 George st Manchester T A Central 8730

Ajax Trucks Ltd truck & lifting apparatus mfrs 78 Atlantic chambers 7 Brazennose st Manchester T A Blackburn, T N Blackburn 3791
Ak K. Tomlin Co artificial silk manufacturers, 61 George st Manchester T A Dubino, T N Central 1841
Akhar Agha Sons & Co shippers, 88 Princess st Manchester T A Akhsian T N Central 6177
Akhar Haji Ali & Sons Ltd gen merc 100 Portland st Manchester T A Ritual T N Central 1700
Akad George H Ltd, chem goods mfrs 37 Leeds rd Bradford (T N 4849) & Hillside mills, Allerton rd Bradford T A Dekn T N 2970
Akad Percival & Co wool merchants, 17 Champside, Bradford T A Mesko T N 1890
Akrel Robert & Son Ltd top mkrs Peel st Bradford T A Argo T N 2414 & 3115
Akin Geo brass & bell mfr Warwick rd Halifax T N 61055
Akhlaus & wine fruit mer Ilse Woodlands, Riverhead, Sevenoaks Kent
Akroid Industri Co primary mfrs Trent st Bootle, Liverpool T N Bootle 1941
Akroid Ltd shipper, 31 Cloudian st Manchester T A Akroid T N Central 6779
Akrman & Jeavons (Birmingham) Ltd brass founders, Ilsa Island st Birmingham T A Jeavons, T N Midland 0188
Akroyd James & Sons Ltd grindstone makers, Birchness, Mellbook Dewsbury T A Akroyds, Birchness, Wortsle T N Dewsbury
Akroyd Harry, machinery mer 87 Mount st Bradford T N 2449
Akers Hollt manufr mfr 48 High st Newport Mon
Akers J algn (electric) manfr electric light reflectors & stage lighting equipment Medlow wks Low Gro Stns T A Dynamite Richmond T N Richmond 1040 & 3041
Akhurst Walt J wire ironmonger, Market st Sandwich, Kent T N 59
Akrill C & Co Ltd iron founders, Gelli Green foundry, West Bromwich (T A Akrill T N 1106) & 109 Edmund st Birm T N Central 3741 & 3719
Akrill Hy Jas, gun & mfr 19 Market pl Beverley T N 197
Akroy I & Ainsworth, woolcombers, Hanson Street mills, Gorton st north, Halifax T N 3658
Akroyd J & Co Ltd machinery hunting engers 131 Orton st Halifax T N 3900
Akroy Lewis J Ltd machinery mers Hanson in Halifax T A Machinery T N 2422
Akroyd W & Son, wool comb mkrs Gibbet Street comb works Halifax T N 41478
Akroyd Harrison Brooke & gill mkr Prudd st Halifax T N 4142
Akroyd Jas cotton spinner & doubler, Wee House mills, Leeds rd Delgiston, Huddersfield T N 1234
Alabaster Bros hardware mers handle & fastens 46 Grantham st Sycamore street Birmingham T A Nails T N Victoria 1124
Alabaster & Wilson, manufacturing jewellers, Tower st Birmingham T A Alabster T N Central 2148
Aladin Industries Ltd lamp shade mfrs Ore mfrs Millbank st T N Southall 1900
Aladdin Manufacturing Co waterproof clothing mfrs 37 King st Hulme T N Central Manchester T N Blackfriars 90
Alaint & Co blackening oil mfrs Pottery Hill, Prescot T N T N 6393
Albany & Sons Ltd lighthouse stations Ware T N 19
Albany Leather Works textile goods mfrs Spring pr in Swansea Dock T N 192
Albany Mills Co Ltd worsted spinners, Field st Hollinwood T A Albany T N 29
Albany Spinning Co (1920) Ltd (in liq) Albany Mill Manchester T A Albany Mill T N 3.7
Albany Brick & Blacking Co Ltd boot & shoe stain mfrs Victoria rd east Leicester T A Albany T N 27182
Albasit Brick Ltd wks mfrs Darlington mills Darlington rd Leeds T N 4126
Albert Max, wine furnis 5 Aquarium chambers 64 Allsopp st Ltd (T N 27681) & Hotel office 33 Temple st Hull T A Albin, T N Central 2779
Albert Hiram Dent Sawmills Ltd timber importers saw millers, packing case box shooks & cut nails manufacturers Northumberland dock Percy Main on Tyne Northumberland T A Millinds North Shields T N North Shields 281
Albert Mills (Oldham) Ltd cotton mfrs, Dunsford st Oldham T A Albert T N Main (Oldham) 218
Albert Mill Co (Stalybridge) Ltd cotton mfrs Albert mill Hillside Stalybridge T N Stalybridge 1 & 204
Albert Mills Wavingel Commons & rel mfrs Albert mills Fitton Lane Bolton Hill Bradford T N Dudley Hill 214
Albert Potteries Ltd earthenware mfrs Albert st Burslem, Stoke on Trent T A Energy Burslem T N Hanley 7446
Albert Pottery Co flower pots mfrs Victoria st Philip st Bristol
Albert Spinning Cotton Co Ltd Albert mill, Oldfield rd Salford, Manchester T N Blackfriars 9794 T A Spinald
Alberta Manufacturing Co shampoo & pastes, 117 Oldbury st Wednesbury T N 0377
Alberti J Ltd fibrous plaster, papier mâché stainery & model mfrs 168 Plymouth grove Chorlton on Medlock, Manchester T N Ard wick 1413
Alberts & Son Ltd, wine coopers Beach rd Chelsea on Sea T N 284
Albinson Jos & Sons, compass & compriage stock merchant Hawley compriage, Bridgewater st Warrington T N 244
Albinson Joseph cooper Church st Warrington T N 171
Albion Albumenising Co photographic material mfrs 115 Howard st Glasgow T A Albumen T N Central 7198
Albion Art Co art pottery mfrs 104 Carver st Birmingham T Central 3179
Albion Bottle Co Ltd glass bottle mfrs Rood End rd Oldbury Birmingham T N Broadwell 1107
Albion Box Co Ltd box mfrs Dumbarton Dumbarton T N 316
Albion Brass Founders Co Sand st Rochdale rd Manchester T Collyhurst 1955

Albion Brewery (Leeds) Ltd (The), Albion brewery, 50 Woodhouse in Leeds T N 21871
Albion Bridge Chemical Co Ltd chemical mers Milne Hall in Mellor Flashing (T N Collyhurst 1470) & 19 Cooper st Manchester T N City 7056
Albion Cabinet Works, furniture mfrs Albion st Cheltenham
Albion Chain Co jewellery mfrs 37, 38 & 39 Albion st Birmingham T A Rose T N Central 4104
ALBION CLAY CO. LTD. clean pipe manufacturers, Woodhills Works Stockton on Tees Tees Street (T A Albion Phone T N Sandhills 676) & 115 to 118 High Holborn, London W 1
Albion Coal & Channel Co coal merchants, 6 Grosvenor chambers, Deansgate Manchester T A Darwinian T N Blackfriars 3486
Albion Combing Co Ltd wool combers, 1 Jewin st Manchester rd Bradford T N 627
Albion Drop Forgings Co Ltd drop forging manufacturers, Lock hurst in Coventry T A Albion T N 41
Albion Electric Lamp Works Ltd electric lamp mfrs Trading estate, Slough T N 1104
Albion Electric Stores, wholesale electrical factors, New Station st Leeds T A Filaments T N 21864
Albion Engineering Co Ltd motor cycle mfrs engine manufacturers, Upper Highgate st Birmingham T A Kestart T N Oakbrook 2017
Albion Foundry Ltd iron founders Uy Church st Ipton Staffs T N 1544
Albion Ltd wholesale clothiers, 40 Camp rd Leeds (T A Albion T N 28867) & clothing mfrs Cranbeard st Cranbeard Market st Manchester T N Blackfriars 1246
Albion Linoleum Co Ltd oil cloth mers Moor la Lancaster T N 521
Albion (Manchester) Sail Cloth and mers Albion works, Blackfriars (T N 20041) worker Mansfield
Albion Manufacturing Co Thornton st Rochdale rd Manchester
Albion Mill (Littleborough) Ltd cotton waste spinners, Williams st Littleborough Manchester T N Hollinwood 4414
Albion Mills Co Ltd cotton spinners Albion mills Hindsenfield rd Stalybridge T A Albion T N 261
Albion Motors Ltd manufacturers of Albion commercial motor vehicles, Scotstoun Glasgow (T N Kilbirnie 1.51 to 1.57) Manchester office, 270 Chester rd Old Trafford (T N Trafford Park 1068 & 1064) Sheffield office, Bramall rd Owlerton (T N Owlerton 4111) Leeds office, 39 Park la (T N 7871) Birmingham office 98 Livery st (T N Central 1890) Bristol office, Albion Works Small st (T N Bristol 1849) Hulmeyard, Dunedin st Sauchiehall st (T N 27433) T A Automobile, Phone, Glasgow Automobile, Phone Sheffield Automobile, Leeds Automobile Phone, Manchester Kardite Bristol, Kardite, Phone Birmingham Kardite Bristol, Kardite, Hulmeyard
Albion Oil Co oil and lamps 72 to 76 Duke st Liverpool T N Royal 4386
Bdm Printing Co inks, Prince Townhill Liverpool T N Central 4417
Albion Printing Co wholesalers 107 Albion st Glasgow T N Bell 2111
Albion Shirt & Clothing Manufacturing Co Ltd shirt mfrs 72 Great Bridgewater st Manchester T N Central 1043
Albion Spring Co spring mfrs Oldbury st Albion, West Bromwich T N 0371
Albion Upholstery Works Ltd furniture mfrs 351 to Bridgeton Glasgow T N Bell 1946
Albion Steel Sheet metal worker Albion works Upper Zoar st Wolverhampton T N 21879
Albert & Albert Ltd who clothiers, Woodhouse la Leeds T A Albert T N 21618
Albrecht Axel, fancy jugs 69 Hanging Hill la, Manchester T A Albrecht T N Blackfriars 0846
Albrecht A & Co Arnold & Harrogate gardens, 28 Clifford st Glasgow T A Albrecht T N Bonnie 1412
Albro Co (Nottingham) Ltd (The) jugs & mach manufacturers 87 Alfreton st Derbyshire Nottingham T N Arnold 19119
Bright & Wilson Ltd chemical manufacturers, Oldbury, Birmingham T A Albright Oldbury T N Brierley Hill 1384
Albright & Joseph wholesale ironmongers, New Market st Ulverston T A Albright T N 29
Albrow & Co Ltd fish mers Boothroyd st Hull T N Central 3012
Albumenoid Products Co Ltd (Alb), glue manufacturers, 186 Market st Aberdeen T A Albumenoid T N 476
Albury Bros jewellery manufacturers Summer Hill st Birmingham T A Promptitude T N Central 2310
Albert Arthur & Co mechanical engineers 21 Ladypool rd Spark brook Birmingham T N Victoria 0643
Alcock, Son & Dickson Ltd broadcloth Hope st Halifax T N 386
Alcock Thos & Iron gate & railing mfr 94 Oxford st Birmingham
Alcock Geo Ltd ship owners, Midland Bank chambers Sunderland T A Flotsch T N 3000
Alcester Gas Light Coal & Coke Co coals mfrs Alcester T N 40
Alcester Hardwoods Supply Ltd Alcester, near Redditch T A Hardwoods Alcester
Alcock Wm H & Sons Ltd timber mers Summer st Croydon T N 1500
Alck Shirt Manufacturing Co shirt mfrs 11 Worley st Clerkenwell st Mr Rock, Manchester T N Ardwick 3400
Alco Bolt Weir Co bolt mfrs 80 Bath st Birmingham
Alcock, Lindley & Sheet earthenware mfrs 41 Victoria st & Sutton potters Queen st Burslem, Staffs T N Hanley 321
Alco (Chemicals) Ltd chemical mfrs Chan Fields Luton T N 450
Alcock H & Son, who confectiner 1 Temple st Holborn on Medlock Manchester T N Central 4168
Alcock Ralph & Sons Ltd boilers mfrs 120a, Holderhurst rd, Bournemouth T N 4738
Alcock T & Co Ltd wool mers 9 Arundel st Bradford T N 3084

brook & Co (Mansfield) Ltd. hosiery mfrs. Sherwood st. Mansfield T A Hosiery; T N 102
rook & Co. paper bag mfr 43 Guildhall la. Leicester. T N 18054
ocoir Ltd. mining conditions 30 Albert st Birkenhead Bowset T A Alcrest; T N 1728
ld Shipping Co Ltd. ship owners, 120 Cambridge st. Bristol (T A Ind; T N 1341) & Jamaica cor, The Docks, Avonmouth, Bristol. T N 2023
lder & Co. iron fdrs Station Sta et wks Middleton, Doncaster
T A Alder, Middleton, Notts T N 1
lderwright Bros (Ipswich) Ltd (w 1 & 2 High st Aldeburgh, Suffolk T N 149
lder Sd R & Son, provsn mchts 51 & 27 The Market, Oxford T N 2099
lder Press (Oxford) Ltd. account book mfrs, Binsey la Oxford, T N 2255
lden Geo Ely coachbuilder Donyatthorpe, Selby
lder & J. Ltd. timber merchs Marlton rd Horfield, Bristol T N 40963
Alder & Mackay Ltd. gas meter manufacturers, Stewart ter Gorgie T N Edinburgh (T A Alder, T N 51541) & Westbourne st Hillhead T A Alder, T N 1723
Alder W. & Co who, corset mfrs, Nale st, Langham, Portsmouth T A Hook, Portsmouth; T N 1192
Alder Bros & Co Ltd (Alex & John) 18 & 20 (rear of) Castle st Luton T N 1941
Alder Bridge Manufacturing Co (cotton goods mfrs) 6 New Market la Manchester T N Blackfriars 9370
Alder Spinning Co (Combined Egyptian Mills Ltd), cotton spinners, Alder mill, Leigh, Lancs T A Alder, T N 71
Alder & Co. nautical instrument mfrs Grayson, Hull T N 19
Alder Wm A manufacturing chemist 4a, Stallhart st Lowestoft T N 377
Alderley Elec Ltd Alderley Bank, electric light & power stat buildings, Hayes la, Alderley Edge, Manchester T N Alderley Edge 41
Aldham Paper Mills Ltd paper mfrs Aldham mill (1104), Hadleigh, Suffolk T N 6
Aldershot Brick & Tile Works, brick mfrs Frost rd Aldershot T N 1
Aldershot & District Dynamos & Compressor Charter, Day & Lightfoot, C.E., 1 & 2, 17 High st Aldershot T N 867
Aldershot & District Ice & Cold Storage Co Ltd cold storage campania, Newport rd Aldershot T N 870
Aldershot Port Side Building Works, portable buildings mfrs Aldershot, Aldershot T N 903
Aldersgate J K Ltd building materials mers 10 High st Newport, Isle of Wight T N 111
Aldersley Edward, cotton goods mfr. Long Ingbirchworth, Barnsley, Yorks T N 112
Aldersson A & Co (Ltd) wood chimney piece mfrs Regent st Halifax T N 2718
Aldersson A & Co Ltd Joinery manufacturers, 108, 110 & 120 High st west, Sunderland. T N 1868
Aldersson Fred & Ltd. iron & strung mers 3a Church st Bootle Liverpool T A Fredis, Liverpool, T N Bootle 1280
Aldersson & Clark brass founders art metal work, Jamjar rd & Ing lane & south furniture mfrs Tinkers works, 16 & 17 Hall st Birmingham T A Metals T N Central 2863
Aldersson & Son pattern makers 44 Chapel st Bradford. T N 1757
Aldersson, Woodbridge & Co paint mfr 39 Bridle smith gate, Nottingham T N 40797
Aldersson F Frank, 9 Eldon st Newcastle on Tyne T N 40828
Aldersson Hugh Ltd cotton goods manufacturers, Moss st, Burnsbottom, Colne T N 80
Aldertons J H Ltd fine flying mers 270 Bangor rd Waterfoot, Rossendale Lancs. T N Rossendale 121
Aldeshon Dent corn mer Ingredshill mills & Bridge st mills Hadleigh, Suffolk T N
Aldewerk & & Son, mineral water mfrs Bridge st Haverfordwest
Aldhouse J & Sons, cardboard box mfr 15 & 16 Temple st, Chorlton on Medlock, Manchester. T A Aldhouse, T N Ardwick 3894
Aldhu Engineering Co (w ex ex mch making machs mfrs 68 School st Bootle T N 2081
Aldis Brothers, optical instrument mfrs Sovereign st Spark Hill Birmingham T A Optical, T N Spaghetti 1848
Aldison & Co (Liverpool) Ltd wire nailers 1 Trinity pl 86 Aintree st, Liverpool T N South 321
Aldous Ltd metal & ship fittings, Waterside, Brightlingsea, Colchester T A Aldous; T N 1
Aldous F & J, corn importers, 3 Albion st Tunnel st Manchester T A Yeast T N City 4868
Aldred F W & Co (Ltd) wool yarn manufacturers Dewsnap st Dewsbury
Aldred J & Co, grey cloth mers 7a Fountain st, Manchester T N 4792, 6180
Aldred Stokes & Co Ltd wood distillers Oakwood chemical wks Stalybridge T A Aldred; T N 192
Aldred Isaac, fish curer Aldred's bridge 109 High st & Wholesale fish market, Manchester T A Fishmart. T N Ulq 6881
Aldredo Ltd mechanical engineers, Middle st, south, Driffield, Yorks T N 56
Aldrich John Ltd wholesale ironmongers, 18 Market hill, Diss, Norfolk. T N 5
Aldrich Charles F cons ship Brasserie, Ashford, Kent T N Willesborough 2012
Aldrich Stanley Geo ing boat hldr The Brock, Beccles rd Southwold, Suffolk
Aldridge & Graves, who fruit merc. Swanlin Rochester, Worcs T N 204
Aldridge H. & Co, Ltd, mineral water mfrs Low, Bannister st Northampton (T N 2430) & 2804, Windham rd, Bournemouth T N Bournemouth 1415
Aldridge H. & Co. fruit merc. 378 London rd, High Wycombe. T A Greenhouse, T N 305
Aldridge Hy. & Son, leather mers. 48 Oxford rd. Reading. T N 2364
Aldridge M. A. Co, cutlery agts. 49 Nelson cres. Upminster, Essex T A Aldridge; T N 2830
Aldridge & Stanford Ltd. gas works plant, Aventbank works, East Tiverton, Devon T A Stanford, Bath; T N 2038
Aldridge W. J. & Sons, timber mers. Hartford Bridge Flats, Blackburn, Hants
Aldridge & Co. Ltd. boot boilers & tallow cutters, Hythe works, Hythe of Hythe Colchester T N Colchester 2670
Aldridge Brick, Tile & Coal Co. Ltd. Aldridge, Walsall. T A Aldridge Gulley, Walsall Wood; T N Aldridge 2211
Aldridge Archibald, Wm, mechanical engrs Horse garage, Kirkwall Orkney T N 2625
Aldridge H G sheet metal workers, Grange st St. Albans T N 213
Aldridge Jas Wm packing case mfr Seaman's yard, Pulverguise, Norwich T N 1006
Aleta Engineering Co mechanical engrs Haywarth st Everton, Liverpool T A Aleta T N 1181
Alexander & Bridge Ltd chemist mers. 20 Minshull st. Manchester T N 2737
Alexander Bros. Ltd yarn spinners, Irwin Bank mill, New Mill rd. Aldmanstonk T N 92
Alexander Bros. (C. I. & G.) Ltd. ship brokers. 36 Queen st Newcastle-on-Tyne T A Alexis, T N 22041
Alexander Bros (Wines) Ltd wine mers. 24 Gordon st Glasgow T A Allbrown, T N South 1428
Alexander & Brownlee scientific & medical instrument mfrs. Leslie, south Methven st. Perth T A Brownlee, T N 940
Alexander Chas & Co box mers Kelliehank, Alloa, Clackmannanshire T A Bottles; T N Alloa 247
Alexander (Sunk On Ltd. (The), ship, silversmiths, Hylton st Birmingham (T A Rapture, T N Northern 3488) & Wellock works Hill st Sheffield
Alexander Hamilton Ltd clothing mfrs 115 Brook st Glasgow T A Sunrisers, T N Bridgeton 1150
Alexander D & L who conditions 7 Hanthorpe st Edinburgh T N Central 2126
Alexander David & Sons, ship owners, 55 Bothwell st Glasgow, T A Wellbeck T N Central 2494 (5 lines)
Alexander & Blackburn Ltd agrtc cultural implement mfrs. Lion works, 18 Bishop st Leamington (T N 171, 10 New market st, Hereford (T N 3118) & Hampton, Herefordshire
Alexander E & Son, whole mers 33, 34 & 35 Swan arcade Bradford T A Alexanders, T N 191
Alexander, ... & Co Ltd joiner manufacturers, Rosehill, Glasgow T A Rosehill T N 101 Mayfield (4 lines)
Alexander & Fowler, surgical instrument mfrs. 59A, Pembroke pl Liverpool T N Royal 2542
Alexander G D & Co. coal shippers, 65 Grayside, Newcastle-on-Tyne T N 21408
Alexander Jno & Co ship chandlers 10 Old Leeds st Liverpool T N Central 8010
Alexander George H (Blackburn) Ltd machinery merchants, 88 & 90 Alfred st Blackburn T A Viking, T N Accon Cross 1701
Alexander H. & A. G & Co Ltd. furniture mfrs Lancelot st Glasgow, T A Chairs, Bothgreen, T N Bothgreen 5 & 6
Alexander & Hart, fish curers, Wellington st Aberdeen T A Flounder T N 27
Alexander Herbert & Co Ltd brick machine, briquette, concrete machinery makers, electric furnaces &c, Thornwatts st Leeds T A Alexan, T N 24274
Alexander High & Sons Ltd yarn spinners, Cross Arkinrie st Harthill, Glasgow T N 67
Alexander Jas & Son, nail mfrs. 184 Howard st Glasgow T A Tacumsin, T N Central 7181
Alexander James & Sons, house furnishers, 164 Cromgate, Dundee
Alexander John & Co furniture mfr 307 Union st, Aberdeen T N 600
Alexander James & Sons, Ltd bankers, Bremen rd. & Avenue works & mill, white & stripe mers 8 Highgate, Kendal T N 108
Alexander H & Co who confectioner 62 & 64 Vernon st, Greenock T N 466
Alexander F & Sons, furniture mfrs 18, Gloucester pl, Low Hill, Liverpool T N Anfield 16
Alexander R F & J. & Co Ltd (Burghfield Sewing Cotton Co Ltd), sewing cotton manufacturers, Arkwright house, Manchester (T N Central 6000) & Croftfoot works, Neilston, Glasgow T A Alexander, Neilston; T N Burghfield 124
Alexander Robt & Co who ironmongers, 30 & 31 Tollbooth wynd, Leith, Edinburgh. T N Leith 1270
Alexander S & Son, watch mfrs, 31 Allesley Old rd Coventry T N 472
Alexander & Son Ltd oil mers 28 Dock st Dundee T A Alexandra T N 5000
Alexander & Steel, provision mers 74 Tarsgate & 30 Candleriggs, Glasgow T A Delicatessen T N Bell 21
Alexander W. P. & Son, oil mfrs Dundee Oil & Paint works, Mill st Dundee T A Vulcan, T N 4745
Alexander W. P. & Sons Ltd varnish manufacturers &c. Chase st Rd Bank, Manchester T A Alsan, T N Blackfriars 29 40
Alexander & Whitehead Ltd steel mers. 43 King st Manchester T N Blackfriars 9
Alexander Wm & Sons, timber mers Wellscourtown saw mills, John st Ayr T A Alexanders, Ayr. T N 2340
Alexander & Wood Ltd Importers of Salt, 48 & 49 Cline, Newcastle on Tyne T A Pick T N 27161
Alexander & Tailor waterproof clothing mfrs 97 Great House st Manchester T N Blackfriars
Alexander & Co (Blackburn) Ltd pulley makers, Hartland, Glasgow T N 30
Alexander Cross Seed Co Ltd seed merc. 21 Hope st, Glasgow T A Crossedds, T N Central 1963
Alexander's Foundry Co Ltd iron fndrs, Burnbrae, Glasgow. T N 91
Alexander Allen M. manager skin mers. 408 Gallowgate, Glasgow T N Bridgeton 587
Alexander Barnes, chemist leather, dresser, 31 West Ivor, Sheffield
Alexander David, mineral waterstiff 12 Balfour st, Montrose. T N 258
Alexander Elmer engineers' furnishers, 22A, West Nile st Glasgow T A Chandelaiet; T N Central 8091
Alexander Geo Parnell 9 Millstone la. Leicester. T A Alexander, T N 8849
Alexander H. joinery mfr. Globe works, Friar st. Worcester. T N 620
Alexander Jas, fish curer, 23 Marchant la. & 360 Commercial rd. Glasgow. T A Macbeal, Glasgow; T N Bell 471
Alexander James, mineral water manufr. Portmahomack, Aberdeen. T N 1848
Alexander Julius, leather goods mer 11 Greenbank st Market st. Manchester T N Blackfriars 8081
Alexander Thos. potato merc. 8 Sandsbury st. Bo'ness, West Lothian. T N Bo'ness 189
Alexander Wm. dust collecting machinery mfr. 167 St. Vincent st. Glasgow T A Alexander, T N Central 1125
Alexanders & Co. woollen warehousemen, Kirk st. Peterhead, Aberdeenshire, T A Alexanders; T N 37
Alexanders (Newcastle) Ltd. ship brkrs. 90 Baltic chambers. Quayside, Newcastle-on-Tyne. T A Eights; T N 27341
Alexandra Barrel Co cooperage stock mers. 48 & 57 Cells st. Birkdale, Liverpool. T N Bootle 711
Alexandra Confectionery Co 7 Alexandra pl. Fishponds, Bristol
Alexandra Mantle Manufacturing Co, Alexandra hall, Islington sq. Liverpool T N North 116
Alexandra Mill Co. Ltd, cotton goods mfrs. Alexandra mill, Mary st. Blackburn (T N 4981) & Park View mill, Great Harwood. T N 88
Alexandra New Mills Ltd clothes importers, Byron st. Carlisle T A Creighton; T N 48
Alexandra Stone Co Ltd. paving stone mfrs. Kirkymuirlea, Leicester. T A Alexandra, Kirby Muxloe; T N Kirby Muxloe 86
Alexandra Stone Co. (Barking) Ltd River st Creekmouth, Barking, Essex. T N Grangewood 3083
Alexandra Tobacco Co, who, tobacconists, 95 Alexandra rd. Swansea. T N 2186
Alexandra Towing Co Ltd, 35 Derby bldgs, 2 Derby la. (T A Neptune; T N Central 2108); 21 Water st. Liverpool; Oxford ln. 35 & 36 Oxford st Southampton (T A Neptune. T N 1877) & 17 Somerset st Swansea. T A Neptune, T N 1104
Alexandra Transport Co Ltd building material mers. 240 Alexandra pl Glasgow T N Bridgeton 1125
Alexander Ltd clothing mfrs. Temple st Leeds T A Delivery; T N 20231
Aly Wm & Alfd steel mers, Lower Park Corner ho. Park Corner, Henley on-Thames, Oxon
Alford E W. T. Ltd oil spa bottles, 24 Baldwin st Bristol, T N 21207
Alford Cross Ltd. provision merchants & importers, Bank st Plymouth (T N 2588), Marlborough st Devonport, Plymouth (T A Alfred T N 381 & 483) & fish merchants, Bathlands, Plymouth. T N 3488
Alford Peter W. fish mer. Docks, Milford Haven. T A Alford, T N 200
Alford M. brush mfr 84 to 90 Pinnacle st. Bridgeton, Glasgow. T A Alford, Glasgow; T N Bridgeton 8
Algar Metal & Engineering Co gas meter mfrs. 108a, Cranbourne st Leicester T N 40400
Algar Wm leather hdr 290, 292, 294 & 296 Upper Parliament st Liverpool T A Algar, T N Royal 2008
Algar R & Sons, Ltd electrical switchboard makers, 158 & 160 Dock st, Newport, Mon. T A Algar; T N's 2335 & 2348
Algen Spinning Co Ltd Hurst, Ashton-under-Lyne. T N 2082
Algerian & Cold Storm Co (The), upholsterers' warehousemen & floor manufacturers, 1 Hood street, Ancoats, Manchester (Tel No. Central 8848, Tel Addr. Litter, Manchester), Pump Street works, Hole Town, Manchester (T N Ardwick 3607) & 11 Lichfield alley, Canning place, Liverpool T N Bank 768
Algerian Iron Co Ltd iron ore merc 3 Exchange pl Middlesbrough. T A Algerian T N 3538
Alguide Anti Fouling Composition Co. Ltd Mount st. Gosport. T A Algiuide, T N 8031
Algie Matthew & Co. wholesale tea merchants, 66 Glasgow st. Glasgow. T A Algie T N Central 3840
Algie ... Co. spice mers. 16 Turnen st. Glasgow. T N Bridgeton 917
Algin Co Ltd. poultry food mfrs. Dagenham dock, Essex. T N Halbrook 10
Ali Baba Sauce Co sauce mfrs. Richmond st Sheffield
Alison J, Gordon & Co. Ltd ink chemical stains manufacturers, Marmaset, Birkenhead T A Gordon; T N 82
Alison G Lloyd, whisky mer 8 Panmure st Dundee, T N 4747
Alket Arth & Co 1 Queen Hall Bishop Market st Wigan
Alkium Storage Batteries Ltd, electric battery mfrs Waterside, Halifax T N 3040
All Metal Smallware Ltd. smallware manufacturers, King's rd, King's Heath, Birmingham. T A Tapeweb, T N King's heath 1000
All Over Sports Co Ltd wing conditions 1, 3 & 7 Dorrier st, Cranbourne st Liverpool. T N Royal 3014
Allan A. & Co. Ltd yarn merchants, 60 Nelson st Bradford. T A Allan, T N 940
Allan A. J. & Co. Ltd Sabine net manufacturers, Mains rd, Leith, Aylesbury. T A Nets, Leith, T N 94
Allan & Leith shipping agts Albert rd Bournemouth. T N 103
Allan, Black & Co. shipowners, Midland Bank chambers 98, Thomas st, Sunderland. T A Thistle, T N 4000
Allan & Boyle brass founders 216 & 218 Abercrombie st. Calton, Glasgow. T A Alloyed; T N Bridgeton 2404
Allan Brothers, 3 Sauers Gorse st Thurso
Allan Bros oil engine mfr. Bank Mills rd. Aberdeen. T A Ashi; T N 1581
Allan Bros & Co. boot & shoe mfrs 39 & 41 Watson cres. Edinburgh. T A Bropsie; T N 42184
Allan Bros. Ltd. timber merchants, Twined saw mills, Berwick-on-Tweed T A Allan; T N 33
Allan D & Son, mechanical engineers, 281 Dobbie Town, Glasgow. T N Bridgeton 2878
Allan & Day, fish merchants & curers, Poynernook rd. Aberdeen. T A Day, Aberdeen; T N 184 & 142
Allan F. G & Co mechanical engineers' furnishers, 19 Wellington st. Glasgow. T A Allan; T N Central 780
Allan F. W. & Co. ship & shipping agts. 1 Bothwell st. Glasgow.
Allan Fertiliser; T N Central 7184
Allan, Hewat & Co. fireplace mfrs 11A Thistle st. Glasgow. T N Bell 835
Allan, Irwin & Co mechanical engineers, 40 Wellington st. Glasgow. T A Medium; T N Central 6898

Allan J & J, Ltd, corn merc, 9 Walker st, Edinburgh (T A Allandjs Edin) T N 2 Allan Wm Chas jewellery mfr 107 Spencer st Birmingham T N Northern 1430
Allan Bros & Co, Ltd, furniture mfrs 77 to 89 South bridge, Edinburgh T A Drapery T N 37371
Allan Bros & Son Ltd, boot & shoe mfrs 184 Rose st to 1a south, Edinburgh T N 40122
Allan James & Alex timber merc Banchory Aberdeenshire T N 14
Allan James & Co (Liverpool) Ltd, waterproof clothing mfrs 43 South John st Liverpool T A Ferrerian, T N Central 2186
Allan James (Newcastle) Ltd, warehouse Royal bldgs High wk Newcastle on Tyne T N 17344
Allan James, son & Son Ltd, iron founders, Rankeen foundry, 37 Parnell st Glasgow (T A Rankeen, T N Douglas 533) 39 Great street chambers Leeds (T N 11163) & Quayside, Newcastle on Tyne
Allan & Jenkins, coal merc 14 Main st Glasgow, T A Jenkins Sprint T N Bell 1768
Allan John & Co provision merc 34 Wilson st Glasgow T A Sugtop, T N Bell 1074
Allan John & Co Ltd galvanised tank mfrs 46 to 48 Calvert st Belgrave, Glasgow T N Belgravian 1078
Allan John & Co (Hampstead) Ltd metal mfrs 258 Hampstead rd Glasgow T A Allan, T N Bridgeton 1085
Allan John & Sons Ltd packing mfrs 70-83 Sword st Glasgow T A Jesuits, T N Bridgeton 717
Allan & Muir, mfg farriers Vallingat Dumfries T N 511
Allan & Orr, warehousemen, 22 Howard st, Glasgow T A Jaspar, T N Central 8479
Allan R & Co ship owners, 137 bd Vinegar st Glasgow T A Scatter T N Central 171
Allan Robt & Co looking glass manufactures 47 Leith st Leith, Edin T N Leith 812
Allan & Sopsher, coal merc 51 Margaret st Hope Orkney Isle
Allan & son Ltd, granite merc Thornhill Stirlingsh T N Thornhill 21464
Allan T & Co Ltd fruit importers 84 to 90 Candleriggs, Glasgow T A Blossom T N Bell 24
Allan T & Son, golf goods mfrs 78 J maitland st Glasgow
Allan Thos & Co agents of genl merchandise, 4 Milburn ho Newcastle on Tyne T N 20031
Allan Thos & Sons Ltd cast iron pipe mfrs Ben Lee foundry, Thornaby on Tees Yorks T A Brinks T N Stockton 60121
Allan W & I knitted goods mfrs Queen Victoria st Coventry T N 4732
Allan Wm T & Co match impts 36 Wellington st Glasgow T A Blank T N Central 1724
Allan William & Sons Ltd wire mfrs & spr (m & s) Trillick pl Newcastle on Tyne T N 20443
Allan William W & Co furniture manufacturers, 3 Lyle st Glasgow T N Douglas 1145
Allan & Co hat manufacturers, 70 & 72 Great Bridgewater st Manchester T A Allanco, T N City 6918
Allan & Co mfrs, conf tnrs 71 & 73 Oxford st Liverpool T N Royal 4670
Allan & Co Ltd warehouse 11 a, Western lane Ld Newcastle on Tyne
Allan Sack Co sack & bag mfrs 31 North Tay st Dundee T N 7380
Allan Alex who ironmonger, Church st Dufftown, Banffsh
Allan Ralph, who drapiller 21 Tyne st North Shields
Allan Ralph, jun paper bag mfr 74 Trafalgar st North Shields T N 191
Allan Robert electroplated wkr 125 Albert quay Aberdeen T N 2004
Allan Thomas & Co (Northampton) 30 St Andrewgate, York
Allcard Engineering Co (Hackney) gauge mfrs Lower Bord st Coventry T N 2384
Allcart Jnr Ltd bldr mfrs 10, Queen st Wolfer T N 102
Allcock H & Co (Ltd) leather brokers & mfrs Harrison st Belgrave, Leicester T N 61388
Allerdice & Co general merchants, 19 James st Liverpool (T A Allerdice T N Bank 533) & 40 Dickinson st Manchester T N Central 3783
Allerton James, wheel broker, Crosfield st Warrington T N 564
Allerton Rt co merc 73 St Enoch sq Glasgow T A Allerton T N Central 7540
Allerton Charles, surgical instrument mkr 81 Nottingate Dundee T N 2409
Allert Geo brass foundr 146 Sherborne st Ladywood, Birmingham
Allfrey & Co sleep filters, 43 & 44 Cheapside Reading T A Allfrey Reading, T N 388
Allgrove & Miles of Aerated Water Co mineral water manufacturers 21 Bloor st Smethwick, Staffs T N 0.73
Allin J & Sons (J) rubber chemical mfrs Oak Street chemical works, West Gorton, Manchester T A Halfbreath, Manchester T N East 0173
Allcock & Co Ltd fishing tackle mfrs Standard works, Olive st Redditch Worcs T A Allcock, T N Redditch 1 & 2
Allcock W & Sons fishing rod mfrs Russell hill works, Redditch
Allcock & Co brass casters & metal manufacturers, 180 & 171 Hockley hill, Birmingham 18 T A Pivoting, T N Northern 911 & 7082
Allcock Manufacturing Co patent medicine manufacturers, 2 Hamilton st Birkenhead T A Lambings, T N 606
Allcock John Harvey I, fishing tackle manufr 35 Bailey st Redditch
Allcock W J Ltd, who confectioners 143 Stratford rd Birmingham T N Victoria 0878
Allday Hy & Son (Hy J) Ltd, sheet metal processors, 16 & 18 Hagoth st Birmingham T A Hakon, T N Central 5331
Allday F G & Co Ltd sports requisite & display stand manufrs, brass stampers, engravers, & brass founders 117 & 119 Northwood st Birmingham T A Fern T N Central 5994 & 4897
Allday William & Co Ltd, lodgers mfrs 28a, Paradise st Birmingham T A Yadall, T N Midland 3360
Allday & Onions Ltd, power hammers blowers fans engines, furnaces, portable forges, cranes, pulley blocks, vices, lathes &c Great Western works, Smethwick, Birmingham 18 T A Alldays, T N Victoria 3321
Allenbrea corn tester Hadley approach, Godalming Surrey T N 170
Allenbridge William J leather goods manufacturer, Portland st Walsall T N 2320
Allerdice Wm & Sons Ltd, iron founders, Vulcan works, Hillsborough st Sheffield T N Sheffield 24007
Allerton Bimonal & advertisement agt & contractor 101 St. Vincent st Glasgow T A Allerton T N Central 4247
Allestone & Sons Ltd boot & shoe manufacturers, Oakley rd Bromley, Northants T A Allestone T N 43
Alley W & Son, metal mouldings mfrs 94 Icy hill, Birmingham T A Cupcake T N Northern 6911
Allen A & Son, metal mouldings mfrs 94 Vyse st Birmingham
Allen A E & Co Ltd hosiery manufacturers, Langley Mill, near Nottingham T A Alenco, Langley Mill T N Langley Mill 124
Allen A H (Business) Ltd mill furnishers, 38 to 40 St Andrews st Northampton T N 431
Allen Alfred & Son Ltd colliery & contractors' plant, steel pipe steel structures & constructional stores & iron & steel tank manufrs Corner Lower Gornal, Dudley T A Allen, Lower Gornal, T N Dudley 2488
Allen Alfred G & Co chemical mfrs Hoxwell ln Stockton on Tees T A Chemicals T N 6412
Allen & Beckett glove mfrs 49 Newark st Leicester (T N 60721) & 41 Church Daily
Allen & Boggis Ltd, coal merchants Great Bentley rd Bedbury Suffolk (T A Limelight T N 42) Long Melford & Haverhill Suffolk & Ardleigh, Essex & lime & brick manufacturers Bedbury Suffolk
Allen Brian & Co Ltd blouse mfrs 19 Up Medlock st Hulme, Manchester T A Brian, T N Mon 8 to 1465
Allen Bros potato merchants 88 & 87 Bridgen st Sheffield T N Sheffield 2 2835
Allen Bros & Co (Bradford) Ltd stuff merc 22 Canal rd Bradford T A Alligator T N 447
Allen Bros & Co (Manchester) Manchester goods merc 82 Princess st Manchester T A Alligator T N Central 8281
Allen Bros (Spennymoor) Ltd carpet upholsters, Mutting Bank mill Chapel ln Radcliffe Manchester T N 3011
Allen Bros & Co Ltd mechanical repairs Bridge st Taunton T A Engineer, T N 185
Allen & Sons potato impts Wassell sq & south dock, Swansea T A Forstone, T N 6695
Allen & Caswell Ltd shoe mfrs Stanford rd Kettering T A Regal T N 144
Allen & Conway, refrigerator manufacturers patentees of Triumph non moist mineral dry air refrigerators 649 Kingsland st Birkenhead (T N Birkenhead 1183) & 10 Chir Absolute Man by (Liverpool)
Allen & Curtis, coopers, Darby st Burton on Trent T N Burton 709
Allen D & Son, lace curtain manufrs, Lower Cambridge Nottingham T N 7174
Allen Dave I & Sons Ltd shoe co I mfrs 7 to 11 Hunter st Liverpool T A Tiff T N North 1441
Allen David & Sons (Billiards) Ltd, advertisement agts 54 St. Georges st (Glasgow (T N Douglas 1240) & 18 Islington Liverpool T N North 1464
Allen, Dutton & Co Ltd who stockers Nelson st Bristol T N 41121
Allen E A & Co brass founders, 46 Metz st Birmingham T N Central 6430
Allen H R & Co wine & spirits merchants 128 Commercial rd Liverpool T N 4332
Allen Edgar & Co Ltd steel manufrs tusers, Imperial steel works Sheffield (T A Allen T N Attercliffe 41040) & 68 South John st Liverpool T N Mark 2374
Allen Edward & Co paris blacking mfrs Britannia mill, Britannia st Leek, Staffs
Allen Edward & Sons Ltd wholesale producers 3 Northgate, Stamford T N 4
Allen Edwin jun & Son, mineral water mfrs Ferndale Brentwood Bath T N 4
Allen & Hobson Ltd malleable iron founders, Gullywhite ln Dene Bell, Sheffield T N Dronfield 9
Allen Irvine & Sons Ltd furniture mfrs 9 St James st Manchester T N Blackfriars 6847
Allen Jeremy & Sons Ltd (see I G I Metals Ltd)
Allen J & Sons fruit merc Ulverston Ld Worthing T N 190
Allen & Foster seed merc Park rd Shepton Mallet T A Oats T N 88
Allen George & Son metallists, 79 Vyse st Birmingham
Allen Geo & Sons, wollen Brook st Warrington T N 819
Allen & Hanbury Ltd mfrs chemists, Wave Hers T N 49
Allen, Harrison & Co Ltd brass founders, Commercial st Knott Mill Manchester T A Brass T N Central 8789
All n Hy & Sons dye stuffers 12 Regent pl Birmingham
Allen I H & Co mineral water manufacturers, Stray park, Cheltenham T N 121
Allen J J Ltd furniture mfrs 1, 1a 3, 7 & 4 The Quadrant 621 & 623 Christchurch rd & 36 Priory rd Bournemouth T A Allen, Bournemouth T N 818
Allen J T & Co who fruit merc Princes st Gravesend T N 124
Allen Jas & Co cutlery mfr Sorgate Sheffield T A Aalle T N Sheffield 24223
Allen Jas & Sons, hosiery machinery manufacturers Clayton st Nottingham T N 8821
Allen Jn & Sons, shop fittings mfrs Clyde st Old Hill, Staffs T N Cradley 4491
Allen John & Sons (Oxford) Ltd iron founder engineers, Cowley works Cowley, Oxford T A Allenson T N 7165
Allen Joseph & Co (Leicester) Ltd, cardboard box manufacturers, Mansfield st Leicester T N 19040
Allen Joph & Sons Ltd cutlery mfrs 348 Rockingham st Sheffield T A Dagger T N Sheffield 21446
Allen Joph Clifton Ltd steel mfrs Wardsley Bridge forge, Hillsborough, Sheffield T N Owlerton 1478
Allen Ltd Ltd & Co hosiery mfrs Freeman st Willoughby st Nottingham T N 43004
Allen & Lloyd Ltd mineral water mfrs Brighton rd Aldershot (T N 430) & Shipton Bellinger, Hampshire T N Tidworth 82
Allen M & Co iron hardening mfrs 107 Wellfield rd Handsworth, Birmingham T N Northern 3401
Allen, Mill & Co jute merc 1 Bell st Dundee T A Linen T N 4303
Allen & Mitchell spinner manufacturers, Travis Holme mill, Rochdale rd Walsden, Todmorden T N Todmorden 40
Allen Montague & Co Ltd iron founders, Sytrenton works Sheffield T N Sheffield 24407
Allen N D & Co Ltd silica brick & cement mfrs Hirwaun, Aberdare, S Wales T A Silica, Hirwaun T N Hirwaun 14
Allen & Ibr Ltd timber merc mfrs & prop saws & wood cutters Allen saw mills, Sallergate, Chesterfield (T N 245) & Blackfriar ay Hartlepool Yorkshire T N 298
Allen & Prior Ltd boot & shoe mfrs Apex boot works, High st Kingswood, Bristol T N Kingswood 74125
Allen Prest & Co Ltd yarn merc 11 Cromford st Market st Manchester T A Priscots T N Blackfriars 9847
Allen R & Sons (1919) Pty Ltd shipping 20 Chancellor st Manchester T A Sickles T N Blackfriar 9274
Allen R D Ltd mineral water mfrs St Oxford st Leicester T N 8085
Allen R H & Son coal merc Exchange bldgs Newcastle on Tyne T A Allen, T N 2701
Allen S J Ltd wine & spirit merchants 3 Middgate st & 24 Howard st north Great Yarmouth T N 142
Allen T H & Sons Ltd mineral water mfrs Lawrence st Carlisle
Allen Barnett & Co Ltd art metal work mfrs 100 New Bridge st Newcastle on Tyne T N 27428
Allen & Simmons (1919) Ltd piston mfrs 42 Bellmont st Reading T A Pistons Reading T N 1214
Allen & Smith Ltd electro plate mfrs 33 Hill st Birmingham T N Central 0 74
Allen, Solly & Co Ltd hosiery manufacturers 14 Moor ln London e c 2
Allen & Son, cutlery mfrs Sylvester st works Sheffield T A Reliable T N Sheffield 20447
Allen & Son silkware mfrs Bleach Yard mills Red Lion Manchester T A Dandings, Radcliffe T N Radcliffe 2071
Allen & Son (Halifax) Ltd dye stuff mfrs Fort Way works Halifax T A Allen Hipperholme T N Hipperholme 18404
Allen Stafford & Sons Ltd mfrs chemists Long Melford Suffolk (T A Ally & Stafford Hadleigh T N Hadleigh Bonford T N Bonford 140
Allen T & Co rel & build mfrs Hight st Bedford T N 154
Allen T & Son, coal merc Harvey grs Stockport T N Great Moor 2163 & Bagshaw st Stockport T N 28 2
Allen T Wingson Ltd merchants 30 Mosley st Manchester T A Gossamine T N Central 4837
Allen T W & Sons Ltd timber merc 119 George st Hull T A Allen T N Central 4067
Allen Thomas & Co (Wallpapers) Ltd wallpaper manufr agts 30 & 32 Bridge st Manchester T A Wallpaper T N Blackfriars 3449
Allen W & Sons (Ilkeston) Ltd mfrs of colliery plant Princes end Tipton Staffs T A Atkins T N 1 2
Allen W H Son & Co Ltd pumping machinery mfrs Queens Engineering works Bedford (T A Pump T N Bedford 1 & 2) 42 King st west, Manchester T A Pumping T N Blackfriars 9 1
Allen W Oliver & Sons garden & sports clothing mfrs Porthleven, Helston Cornwall
Allen Walker & Sons Ltd coloured goods manufactures 25 Faulkner st Manchester (T A City 3440) & Holly Bank mills, Holly Bank st Radcliffe Manchester T N Radcliffe 2443
Allen West & Co Ltd (Jesse) cycle lamp mfrs Lea st Brighton (T A Central T N 2 21) 9 Vauxhall st Glasgow T A Electric T N Blackfriars 7441 & 147 Bath st Glasgow (T A Central T N 10 pl 4047) & 2 & 4 Great Marsh chambers Leeds T A Electrical T N 2109
Allen William & Co Ltd cardboard box makers New Bridge st Leicester (T N 21491) & wire & mfrg stokers 1 to 5 Upper st Nottingham T A Nelia T N 40084
Allen Williams (Manchester) Ltd brass founders Union brass & iron works Union st & Jersey st Ancoats & 113 115 & 117 Great Ancoats st Manchester T A Valves T N Central 0061
Allen & Co who & mfrg ironmongers 87 London rd Kingston on Thames T N 0237
Allen & Co (Chesthe) Ltd rope & twine, sack, bag tent & marquee manufacturers, High st & Rope walk Ashbourne rd Derby, Derbysh
Allen & Co (North Phil) Ltd wholesal drug merch & 86 Lafayette, South Shields T N 1078
Allen Boot Co (The), boot manufrs Allen rd Hoddesdon, Northants T N 3
Allen & construction Co Ltd constructional engrs 185 Bath st Glasgow T N Doual 1241
Allen Lithographic Co Ltd (The), Emmanuel pl Kirkcaldy, Fife mfrs 1 & 2 Lithos T N 2109
Allen s, cutlery mfrs Arundel st Sheffield T A Lists T N 22704
Allen s Bough Colliery Co Ltd (The) colliery owners, New Invention, Wolverhampton T N Bloxwich 6279
Allen Jn furniture mfr 84 Baker st High Wycombe T N 764
Allen Alfd Jn metal smallware mfr 87 Vyse st Birmingham T N Northern 1846
Allen Mrs Annie straw hat manufacturer 43 Warwick st Luton
Allen Arth J lace curtain mfr 20 Fisherman st York hans
Allen Chas fish merc & carrier, Hakmarket Rangoon (T N 4115 Ring st Dual T N 264
Allen Edwin Charles correct musical instrument maker Commercial st Halifax T N Portsmouth 6087
Allen Fred, sch music instrument mkr Green st Sheffield T A Sheffield, Greenhill, Sheffield T N Sheffield 1 4
Allen Frank G leather goods manufr 11a st st Peter ln Bristol T N 3 7
Allen Geo jacquard loom weaver pin st Oxford st Long Eaton, Nottingham T A Fing T N 19
Allen Geo mineral water mfr Barrington st Clayton, Manchester T N Bank 0419
Allen Geo, sen fish merc 87 Fish Jock, Great Grimsby T A Allen
Allen Henry carbon plate manufr 109a, Hockley hill, Birmingham

Allen Hy jewellery manufacturer, 9½ Tenby st Birmingham T N Central 2705

Allen Jn iron mer 83 Cornwell rd Cowley, Oxford

Allen Jn & Jos fruit mer 84 Princess st Fulton T N 147

Allen John H mill mfr New rd works, Halesowen T N 1058

Allen Jn H timber mer Mersey Road saw mills Rock Ferry, Bebington T N Rock Ferry 1176

Allen Rt cider grower, West end, Oldbury on S Severn Bristol

Allen Saml miller, Bottom mill Woodford Kettering

Allen Sidney G forage contractor 4 Quay st Norwich T N 71

Allen Stephen, ship owner, Ilfracombe Watchfield, Taunton, Somerset

Allen Thos warehouse Fish st Accrington T N 2767

Allen Thos Hughes, miller, Pringford mill, Pringford, Bicester, Oxfordshire

Allen W H A Amelia, mineral water mfr 1 London rd Luton T N 589

Allen Wilfred Co gauge & transfer plate mfr 11 Spencer st Birmingham

Allen William, machinery & hand mill furnisher & pulley maker 74 & 76 Park st Manchester T A Engines T N Central 2264 & 2265

Allen William, stone merchant, 150 Chaucery rd W Croydon T N Thornton Heath 1079

Allen Wm D, locksmith & worker 20 St George st Bristol T N 25677

Allen Wm Jn, tramway owner Hilmorton Rugby Fish st Kilsby T N Kilsby 2 T N 2631

Allenby Frederick W & Co hardware merchants 23 Caroline st Birmingham T A Stakes T N Central 2555

Allenby R & Son cooper & merchant 47 & 48 Manchester st Hull T A Goldish T N 57 H

Allen (Manufacturing) Ltd soap mfrs 6 & 8 Vauxhall st Liverpool

Allenger Ltd jewellery mfrs King, Charing cross Watford T N 4397

Allerdale Coal Co Ltd coal & clothing, Workington T A Allerdale T N 120 & 121 & Distribution colliery Great Broughton, Cockermouth T N Cockermouth

Allerton Clothing Co Ltd (branch of Woolcombe Ltd), Top Mill Allerton, Bradford T N 2341 & Lloyds Bank chmbs Bretton gate Bradford T N 7409

Allerton Ltd cotton mfrs High st Tongham, Aldershot Trent T A Allertonia T N Tongham 3625

Allerton Ltd Wm & Jas Pensarn st Wrexham T N 200

Allerton H G & Co Ltd Cotton rs, 118 to 124 Bethlehem st Liverpool T A Allerton T N Central 2473

Alley & Maclellan Ltd tube impressors, Heathhouse works, Polmadie Glasgow T A Alley T N Queen's Park 781

Alley & Maclellan Ltd rules mfrs Southwell valve works, Worcester T A Alley T N 18

Alliance W & Sons bible mfrs Pal Pil lgs gen Hospital Somers Street Commercial st Birmingham T A Bibles T N Central 2 & 31 Jesus st Bethnal Green T N 4701

Alliance Ltd (The) mfrs 16 St James st Brighton T N 4701

Alliance Ltd (The) publishers 5 Bishopsgate st Without Lond T A Caxtonia T N Bank 8710

Alliance Cutting Co (The), metal mfrs 44 Hurford st Birmingham 19 T A Alcasco T N Northern Jct & 3 & 4

Alliance Colour & Chemical Co Ltd Atlantic st Breakheath Afterlissons Cheshire T A Alliance, Altrincham T N Altrincham 1087

Alliance Ltd Wm & Co Ltd metal mfrs 80

Alton Manufacturing Co who drapers, 96 Mosley st Manchester T N 6830

Altrincham Confectionery Co. wholesale confectioners, Station buildings, Moss la Altrincham

Altrincham Electric Supply Ltd electric light engineers, 40 Stamford New rd Altrincham. T N 1694

Altrincham Rubber Co 1 & 4 Kingsway, Altrincham T A Rubber. T N 184

Aluminium Bronze, glass mfr 78 Gt Western arcade, Birmingham T A Aluminium, T N Central 2809

Alton Stationers Ltd book & stationers, Cheapside st Leicester T N 6023

Alty Geo & Co cotton goods mfrs Hope mill, N Heaton, Bacup Rochdale, Manchester T N Bacup 128

Alty Henry Ltd brick manufacturers, Hesketh Bank, Preston T N 1 Hesketh Bank & 8 Lytham 214

Alumina Co Ltd chemical manufacturers, Canal bank & Dickson road, Wilmes T A Alumina T N 1 198 & 191

Aluminium (U) Ltd aluminium producers, New st Birmingham T A Alutwo T N Midland 4341

Aluminium Castings Co. Limited (The), Ingleton foundry, Cranstock T A Castings T N 35

Aluminium Corporation Ltd, Dolgarrog works, Conway, North Wales T A Fusada, Dolgarrog T N 49

Aluminium Holloware Co Ltd 10 Vine st Birmingham T N Central 1047

Aluminium Name & Number Plate Works, 61 Stratford st Birmingham T N Victoria 0913

Aluminium Specialties Ltd aluminium ware mfrs 88 (back 87) Victoria st Birmingham

Alva Knitwear Co Ltd knitted goods mfrs 3 & 5 West Lauderdale st Wealdstone, Harrow T N Harrow 1474

Alvechurch Brick Co brick mfrs Alvechurch, Birmingham T N Barnt Green 102

Alverstoke Land & Brick Co Ltd brick mfrs Star chambers Highst Gosport & Bury Hall la Alverstoke, Gosport

"ALVIS" CAR & ENGINEERING CO. LTD.

motor car manufacturers Holyhead rd Coventry T A Alvis T N 3066

Alway & Hodson engine supplies, Mapert st Bristol T A Alhe, T N 22164

Alway & Co brush mfrs 47a, Market st Huddersfield T N 2984

Alyn Steel Tinplate Co Ltd galvanized iron & tinplate (corrug) manufacturers, Mold, N Wales T A Alyn T N 7

Alva Manufacturing Co toilet preparations mfrs Bedlow Moss rd Cheetham cnr Hardy, Manchester T N Cheetham 3027

Amalgamated Combing Co wool combing mfrs Lightwick, Hunts T N 131

Amalgamated Steels Ltd steel mfrs 34 & 36 Holland st Sheffield T N Sheffield 25403

Amalgamated Anthracite Collieries Ltd. Bagillt Chamberlain Swansea T A Anthracite. T N 2154

Amalgamated Bacon Smokers (Manchester) Ltd bacon & ham curers 1, Helen, 101 Cheetham Hill rd Manchester T N Black friars 0381

Amalgamated Brush Co Ltd brush mfrs 74 Moldgreen st Bradford T A Amalrush

Amalgamated Carbonizers Ltd carbonizers mfrs Holdfast works, Perry Barr Birmingham T A Amalcarb, Perry, Birmingham T N East 1871

Amalgamated Cotton Mills Trust Ltd cotton spinners Arkwright ho Parsonage gdns Manchester T N Blackfriars 9871

Amalgamated Dental Co Ltd dentists material mfrs 152 & 154 Oxford st Cheetham cnr Mollock Manchester (T A Fresco T N Artlek 1237), Clarendon rd Walton on Thames (T N 99) 101 Hanover st Edinburgh (T A Ash Edinburgh T N 23681) & 70 Mount Pleasant, Liverpool T A Fresco, T N Royal 6701

Amalgamated Gold Pen Makers Ltd gold nib manufacturers, 19 Hope street, Liverpool (T A Goldib, Liverpool T N Royal 1064) & Aubrey house, Aldgate st London E C 1 T A Goldib, South London T N Holborn 7139

Amalgamated Leathers Ltd leather belt mfrs 481 Crown rd Nottingham T N Kimberley 19

Amalgamated Manufacturers, washer mfrs 481 Coventry rd Small Heath, Birmingham T N Victoria 1064

Amalgamated Products Ltd tax mfrs 18 Church bank, Bradford, Yorks T A Pearson, T N 5460

Amalgamated Sack & Bag Co Ltd sack & bag mfrs 3 Upton rd Bishop's Stortford, Herts T A Sacks

Amalgamated Co Ltd cement mortar 160 Attercliffe rd Sheffield T A Amalgamat, T N Sheffield 23663

A M A Portable & Permanent Building Works Ltd portable building manufacturers Lambeth Bridge T N 44

Amberguide Colliery Co Ltd colliery owners 3 Spital hill, Sheffield T N Sheffield 23311

Amble Engineering Co Ltd mining tool manufacturers, Quayside, Amble, Morpeth, Northumb T A Engineering, Amble T N 2

Amble Shipbuilding Co Ltd shipbuilders Amble, Northumberland T A Ferro T N 7

Ambler A & Co who drapers 2 Barry st Bradford T N 3658

Ambler Abram & Sons Ltd yarn spinners, Prospect mill & Well house mills, Wibsley, Bradford (T A Ambler T N Thornton 1) & 101 Swan arcade, Bradford T N 1459

Ambler F & Co wool mers Union ho Union st Bradford T A Peccra. T N 6270

Ambler Fred Ltd worsted spinners, Dumb mills, Valley rd Fringing hall (T A Frambler, T N's 2184 & 2585) & 200 Swan arcade, Bradford T N 123

Ambler Jeremiah & Sons Ltd yarn, worsted & mohair spinners & press cloth manufacturers, Midland mills, Valley rd Bradford T A Ambler, Bradford, T N's 2484, 2487 & 2488

Ambler & Scott Ltd rayon combers, Lister works, Parry la Bradford T A Brunnor, T N 6774

Ambler Tom & Sons, worsted spinners, Ardsley mills, near Wakefield T A Alles, Heat Ardsley, T N Morley 443

Ambler & Co brush mfrs Back Lord st Halifax T N 4683

Ambler Thomas Iron, steel & metal merchants, Grange chambers, Grange st Middlesbrough T N 2454

Ambrose Bros mineral water mfrs Drown rd Grays T N Tilbury 488

Ambrose, Dawes & Matthews Ltd ship owners, Oakridge ho Swansea T A Adamant, T N 2437

Ambrose Alfd Chas who potato mer 123 Dalce rd, Rochester T N 2774

Ambrose Chas, seed merchant, grower of potatoes & cauliflowers & celery, Stunsey hall, Ely, Cambs T N Ely 1

Ambrose Lewis H irrigation machinery, 18 Tipping st Pool stock Wigan

Amesbury Ltd dried milk mfrs Lifton, Devon T N 7

Ames (K T G) Ltd furnace builders, glass melting, annealing & general plant manufacturers Melbourne chambers Cambridge st Sheffield T A Pyro Sheffield. T N Sheffield 21783

A M D Engineering Co Ltd mechanical engineers Beaufort works, Richmond rd Twickenham T N Prospero 1660

Amidurer D & Co Ltd waterproof clothing mfrs 14a, Barker st Strange ways Manchester T N Blackfriars 1184

Amos & Wellman, chain frame mfrs 52a, Chester st Birkenhead T N 2436

Amos G A cattle impts 11 Woolpack lairage, Birkenhead T N 153

American Express Co (Incorporated) (The) shipping agts India lodge Water st Liverpool (T A Cheaks T N Bank 1940), 38 Oxford st Southampton (T A Cheaks T N 6785) & 112 Hope st Glasgow T A Cheaks, T N Central 1496

Amerons Hide & Leather Co Ltd leather mers Newarke st Leicester (T A Upperica, T N 5641) & 59 Pitt st Norwich T N 1414

Ancora ps Light Co lamp mfrs 81 Duke st Liverpool T A Duplex T N Royal 1662

American Pattern Co hot & cold press pattern makers, 94 St Michael st Northampton T N 821

American Stave & Lumber Co stave impts 35 Brunswick st Liverpool T A Stavesmar T N Bank 2700

American Steamship Lines Agency Ltd ship & shipping agents, 92 Water st Liverpool T N Bank 5470

American Watches Ltd watch importers 118 Vyse st Birmingham T A Americanwatch, T N Central 0438

Amersham Works Ltd manufacturers of general woodwork for nursing & nursery furniture Amersham rd Chesham, Bucks T A Rose, Chesham T N 57

Amery Jn F lubricating oil mer Riverway, Stafford T N 68

Ames & Crandall, mineral water manufacturers, Borough works, Dock st Clitheroe T N 189

Ames, Stokes, Stevens & Son, brush & bag fittings manufrs & stamping & phosphor bronze springs Brunswick, Birmingham T N Aston Cross 2138

Ames Iron Co Ltd building materials mers 100 Manchester st Bury T N 2476

Amies Geo Mills & Co Ltd sanitary engineers Imperial bldg Victoria st Nottingham T N 41014

Amoco Corona Sanitary Engineering Co Ltd Imperial bldg Victoria st Nottingham T A Amco T N 41014

Amesbury Ice Co Light & General Supply Co Ltd electric light & power mfr Interlaken, reg office, Midland Bank chambers Bailey Wells T N 457

Amin A H & Son, billiard mers 11 St Margarets st Cheltenham T N 604

Amley In brick mfr East Morden, Wareham

Amey Thos brewer, Borough brewery, near Railway station (T N 36) & wine & spirit mer 27 High st Petersfield T N 187

Amey Wm Chas stone mer Lower Wootton, Boars Hill Oxford T N Boars Hill 1

Amhis Edwin & Son, paper making machinery mfrs Glannery la Maidstone T N 5736

Amies Ltd book & shoe factors, Eastgate st Stafford T N 130

Amies & Sons, wholesale ironmongers, W Long carriageway & Dunsgate, Peterborough T A Amies Pet, Peterborough T N 11

Amies W H & Co Ltd lubricant manufrs 41 Suffolk st Sheffield T N Sheffield 24454

Amison C & Co Ltd clothing mfrs Wedgwood st Longton, Stoke on Trent T N Longton 1214

Ammonia Fertiliser Co Dock Mills Bedford T A Ammonia, T N 409

Amos & Hampton, file & rasp mfrs St Georges st Darlaston T N 26

Amos & Smith Ltd marine engine mfrs Albert Dock works Neptune st Hull T A Amos T N Central 8830 (3 lines)

Amos Wm & Sons, scrap iron mers 7 St Peter st Colchester Essex T N 3001

Amos (The) Inflation Mill Supply Co textile machinery mfrs Hleston Junction, Notts T N Hleston 48

Amos Thos rope & twine mfr Scale Bridge, Towcester T N Roade 38

Amphoristis Steamship Co Ltd ship owners, 146 Duke st Cardiff T A Amphi T N 5464

Amplifier Illumination Co wire cle trol supplies dirs Temple st Wolverhampton

Amundsen & Smith, ship brokers, 3 Rubber Exchange buildings, Rotham Harbour T A Amundsen, T N 15

Amsilyrts (branch of the Wall Paper Manufacturers, Ltd), Darwen T A Amsilyrts, Darwen, T N 404 & 405

Anchor Cable Co Ltd electric cable mfrs West Bridgwater st Leigh, Lancs (T A Rubber, T N 490) & 35 Harvey st Sheffield T N Sheffield 26321

Anchor Chain Co Ltd chain mfrs Lord st Oldham. T A Chains T N Main (Oldham) 1447

Anchor Chemical Co Ltd, Clayton la Clayton, Manchester. T A Prosperity, T N 1 East 2197 & 0815

Anchor China Clay Co Ltd 10 Fore st St Austell, Cornwall T A Anchor, T N 41

Anchor Line of Transatlantic, Mediterranean & Oriental Steam Ships, Anchor Line (Henderson Bros) Ltd 88 Vincent st Glasgow (T A Anchor, T N Central 9869), 64 Cross st Manchester (T A Anchorline, T N's 0774 & 7782), & 5 Panmure st Dundee T A Anchor. T N 6081

Anchor Military Works Ltd bat mfrs, 80, 82 & 84 Robert st Cheetham, Manchester T N Blackfriars 6110

Anchor-Brookhank Line (Alex Howden & Co Ltd), ship owners Tilbury docks, Essex T N Tilbury 378

Anchor Donaldson Ltd ship owners, 14 St Vincent pl Glasgow T A Anchor, T N Central 1825

Anderson Anal, ing owner, New Quay, North Shields T A Jempit T N 188

Anderson Geo ship chandler, 48 Clive st rd North Shields T N 13

Anderson A & G coal mers 63 Waterloo st Glasgow (T A Barbiche T N Central 3137 & 9) & 8 Shandwick pl Edinburgh T N 30199

Anderson Alexander Ltd heating engrs 34 Harland st Scotstoun Glasgow T A Acceptance T N Scotstoun 1601

Anderson Alex & Sons Ltd boiler manufacturers Carlin by Motherwell T A Marine, Motherwell T N Motherwell 30

Anderson & Allison, who cutlery 101 St Vincent st Glasgow

Anderson Andrew & Son, woollen mfrs Allanslaw mill, Galashiels Torthorne

Anderson, Bayes & Co Ltd electrical engineers & coal cutting & mining machinery manufacturers, Flemington electrical works Motherwell T A Electric, Lt nic Motherwell, T N 31

Anderson Bros colliery plant manufacturers, Urban engineering & textile works, Main st Cowdenbeath T A Convergence, T N 81

Anderson Bros granite mers Back Hilton rd Aberdeen T N 1786

Anderson Brothers (branch of Stanley Kurtz & Co Ltd), oil mfrs Kirkby st Hull T A Refinery, T N Central 61, 0 & 6121

Anderson Bros weighing machine mfrs 41 Gloucester st & St John Knox st Glasgow T A Normalus T N Bell 176

Anderson Bros Ltd stoff mfrs Rayner mills Hathfar rd High town, Liverpool T A Anderson T N Gladstone 0 6

Anderson, Brown & Co Ltd iron mers 348 Leith walk Leith T A Abaco, Leith, T N 1004 & 1004

Anderson, Carpenter & Co who mers 81 West Regent st Glasgow T A Carpenter, T N Douglas 2241

Anderson & Chalmers, spinners & sail cloth manufacturers, 24 Roller works & Braidlock mill, Arbroath T A Partners Arbroath T N 57

Anderson, Clark & Moir Ltd wireless supplies 116 St Mark st Bristol T N 24337

Anderson & Cothburn Ltd canvas goods brkrs 64 Stanley st Liverpool (T A Anderson T N's Bank 218, 8367 & 8768) & produce brokers 20 West Campbell st Glasgow T A Agencies T N Central 7051

Anderson, Cooke & Co Ltd motor car fittings & accessories mfrs 29 Bluett st Liverpool T A Bolstics T N Royal 8149

Anderson & Cowley, fish mers 30 Bluett Birmingham T A Lobsters T N Midland 1884

Anderson D & Co rope & twine manufrs 11 Miller st Glasgow T N Central 4112

Anderson D & Co upholsterers warehousemen, 13 Glassford st Glasgow T N Central 1067

Anderson D & H paint manufacturers Park st Aberdeen T A Jasmine T N 741

Anderson D & Son felt roofing felt mfrs Park lane works, Stafford st, Manchester (T A Roofing Chester T N Longford 1117) & 3 New st Birmingham T N Midland 4968

Anderson D & Sons, golf goods mfrs 6 Elliot pl st Andrews

Anderson David & John Ltd fire shifting mfrs Atlantic mills, Bridgeton Glasgow T A Walkinshaw T N Bellgrove 2862

Anderson Frederick Ltd cycle fdrs Bond st Birmingham T A Moctale T N Central 7218

Anderson Geo A Ltd fishing conifers 10 Mount st Aberdeen T A Tumbler T N 2464

Anderson George (Dunsley) Ltd mfrs stoves 49 St James st & Parsonage mills Keighley gra Barnsley T N 1149

Anderson, Gibb & Wilson, printers roller composition makers 16 to 22 Blackfriars st Edinburgh T A Paint T N 30394

Anderson, Grant & Co Ltd upholsterers warehouse 251 Moor st Birmingham T N Midland 4184

Anderson Henry Herbt hosiery mfr Walkerlye st Frome Somerset T A Anderson Hosiery T N 76

Anderson & Hower malleable iron founders & casings manufacturers of stable & horse cross fittings, door furniture, iron railings repairs & iron work & wholesale ironmongers 4a Fox brick st Walsall T A Anderson Hower T N 3540

Anderson, Horne & Co ship brokers, 45 West Granville, Sunderland T A Horne. T N 6521

Anderson J & Co wholesale & retail wine & spirit merchants, ale merchants & aerated water manufacturers, 41 Bridge st Montreal T N 146

Anderson J D & Co iron merchants, 4 West Regent st Glasgow.

Anderson J T A Anderson T N Douglas 8016

Anderson James & Co stamp mfrs office, 121 St Vincent st (T A Jamesdoc) 86 to 88 Surrey st Glasgow (T N Central 540) & 8 York st Manchester T N City 1484

Anderson James & Co Ltd fire brick mfrs Greenhill works, Bonny bridge, Stirlingshire T N 5

Anderson Jn & Son, pins mfrs 53 Market st Malton, Yorks

Anderson Jn & Son, who grocers, 69 Market st Brechin, Angus T N 94

Anderson Jn & Sons Ltd tiers mers Quarry st Irvine, Ayrshire T A Grain T N 123

Anderson Joseph & Sons Ltd rubber resistance Bank st Clayton, Manchester T A Sulphuring, Manchester, T N East 114

Anderson & McAinley Ltd (of Belfast) linen mfrs Corrie st Downpatrick T N 2796

Anderson & Miller, hat manufacturers, 70 St Andrew's st Newcastle on Tyne T A Hats, T N 10633

Anderson & Montgomery, who tea mers 49 York st Edinburgh T A Andermont. T N 30140

Anderson & Mortimer, warehousemen, 35 Park Grove st Leeds (T N 37005) & 30 Banks st Sheffield

Anderson & Nicol, mill & factory fenders 19 Brown st Glasgow. T N Central 2889

Anderson Nicol & Co Ltd whisky distillers 43 Oxford st Glasgow, T A Vanilla T N South 337

Anderson Oliver & Ltd lace manufacturers, Humber works, Beeston, Nottingham T N 54120

Anderson & Pearson, motor body bldrs 86, Peter's hl Grantham.

Anderson Peter Ltd woollen mfrs. Bridge mill, Huddersfield st Glasgow T N 1181

Anderson R Bow & Co Ltd belting mfrs 20 Charlotte st Glasgow T A Strapping T N Bell 2205

Anderson R J & Point Ltd mineral water mfrs 188 North rd Dundee T A Lemon T N 4664

Anderson & Redd Ltd iron founders, Woodville st Govan, Glasgow T N Govan 542

Anderson, Elliott & Perkins sulphitors Inland wall, Whitstable T N 89

Anderson Fuller & Pain Ltd silk throw & mfrs stations 143 West Nile st Glasgow T A Quilt T N Bell 2240

Anderson & Robertson motor cycle fittings & accessories mfrs 189 West Regent st Glasgow T N Douglas 2005

Anderson & Robertson Ltd silk throw fans, hosiery rd Mother well (T A Fan T N 63) 211 Regent st Govan, Glasgow (T N Govan 7 & 211 Regent st) T N 211

Anderson W W Ltd leather goods & & Union st Kingston on Thames T N 1488

Anderson & Shaw Ltd wire & spirit mers 191 W George st Glasgow T A Glenlinge T N Central 1449

Anderson Wm wool & umpires, 21 & 22 Northampton st Birmingham T N Central 2581

Anderson & Sons timber merc Denton st Carlisle T N 14

Anderson Thomas Ltd lace importers, 1 Bandfield st Glasgow T A Tarbrush T N Central 5709

Anderson & Virgo manufacturing chemists 11a Bevington st Liverpool (T N 1141, 36 Johns New street (T N 1131) 17 Aldwych rd Wavertree (T A Antiseptic) 1 & 3 High st Birmingham T N 346

Anderson Wilson & Co Ltd tool mfrs 210 Fielden st Glasgow T N 21 Bell 1041

Andrews Wm & Co ironmongers, North George st Bolton Manchester T N 21 Bolton 4409

Andrews Wm & Co Ltd cotton goods merchants, 16 Prince's st Glasgow T A Woodlands T N Central 9820

Ar kwright Wm & Sons, wine wine & spirit merc 302 Sandyhill st Glasgow T N Govan 1444

Andrews Wm & Sons, linen mfrs High st Nantwich, Cheshire T N 17

Anderson William & Sons wool merchants, 21 Hill hill Berwick on Tweed T N 117

Anderson William & Sons (Shadoxhurst) Ltd who shippers 174 Ingram st Glasgow T A Anderson T N Bell 3411

Andrews Wm H & Sons Ltd fruit merc Wash walls Cardiff (T A Produce T N 100 & 110), Bristol to Image Victoria st Liverpool (T A Produce T N Bristol 3300) Brunswick st Penarth (T N 81) Victoria st Worcestermen (T N 8) Keswick Cumb (T N 104) Victoria st Wavertree (T N 631) Rainham st Whitehaven (T A Andrews T N 138), Hill hill, Berwick on Tweed (T N 122) Hill street goods station, Kilmarnock (T N 757) 98 Old Hartigan Glasgow (T A Doubleak T N Bell 4210) & 9 Water st Blackpool T N 751

Andrews & Co coal merc 14 Oxford st Whitstable, Kent T A Port T N 58

Andrews & Co cotton agts 8 Pumphreys st Liverpool T N Bank 8491

Andrews & Co cycle builders, Ladywood rd Birmingham T A Thorough T N Central 391

Andrews & Co (Glasgow) Ltd tent tarpaulin Bazaar, Cambridge, Glasgow T A Tentcloth T N Central 1

Andrews & Co (Ship Chandlers) Ltd 60 Queen st Hull T N Central 1788

Andrews & M fruit merc Frankford wall Bradford

Andrews Andrew, linen merchant 66 West Regent st Glasgow T A Vistal T N Douglas 1282 & 2009

Andrews Alf wine merchant 114 Wade pl Hull

Andrews Andrew, timber merchant Ardgay Ross shire

Andrews Arth Ltd shipowners 30 Princes st Luton T N 1291

Andrews Arth who shipowner 21 Jamesson st Edinburgh T N 21904

Andrews Arth & Co potters and mfrs 45 & 47 Hope st Manchester T N City 2474

Andrews Bros 10A, Ousegate York st Manchester T A Days T N City 9489

Andrews George Ros, metal merchant 15 Stanford st Liverpool T A Cyclops T N Central 1856

Andrews Harry, chair mfr Rickmansworth, Hitch Wycombe, Bucks T N Rickmansw 17

Andrews Hugh, fish cures Wilson rd Peterhead

Andrews J contains insulating tubes, 2a, Albion st Northern Manchester T N City 9084

Andrews Jas ready goods mfr 38 Andrew st Altrincham, Cheshire

Andrews Jas, ball goods mfr 9 to 15 Hill John st Perth T N 109

Andrews Jn tin mfr Bank yard, Bromsgrove Bromsgrove

Andrews Kilvington & Co Ltd, consultants, 420 Little Bldgs Water st Liverpool T N Bank 4968

Andrews Ltd Berwick mill, Berwick, Drillfield Tweed

Andrews Ltd 8 & 9 Hill hill 15 Hill st Glasgow T N Bell 1919

Andrews Thos Wm, woollen merchant 4 York pl Leeds T A Spinner T N 271

Andrews W J cotton superior & formerly agent, 19 Clifton st Liverpool T N Central 1648

Andrews Wm & Sons paper merchants High st Belgrave T N 1318

Andrews Wm jun who turner, 24 Queen st Glasgow T N Central 7148

Andrews Rubber Co Ltd (The) stone dressing engineers mfrs Carnoustie, Scotland T A Blastcord Carnoustie T N 14

Andrews (Kidderminster) Ltd fan regulators mfrs 33 Montgomery st Kidderminster T N 2148

Andersons Insulation Co. Ltd, boiler & steam pipe covers, 20-28 Gradwell st Liverpool (T A Alumlath T N Royal 1681), 477 Queen st Glasgow (T N Govan 48) & at London & Belfast

Anderstons' Rubber Co Ltd waterproof mfrs Stokes Croft rubber works Bristol (T A Waterproof T N 22938) & rubber goods mfrs. High st Bristol

Anderson (Shipton) Ltd cotton goods mfrs Union stand, Shipton (T N 210) & 4 Major st Manchester T N City 7195

Anderston Foundry Co Ltd iron founders, Port Clarence, Middlesbrough T A Afco T N 57256

Anderton Prod & Co Ltd mineral water mfrs Keighley rd Skipton T N 272

Anderton George & Son Ltd worsted spinners, Victoria mills, Cleckheaton (T A Anderton T N Cleckheaton 309 & 310) & Victoria mills Dewsbury T N 437

Anderton Chrysos H Ltd fertilizer mfrs Chemical works, Rawden (T A Anderton T N Rawden 11) & Tiger manure works, Greenfield, Yorkshire T N 41

Anderton H & Co Ltd agents, plaster, stones & overall manufacturers Lancashire Wigan T N 214

Anderton & Holt Ltd cotton goods mfrs Albert & Britannia mills, Mill st Hollin nah, Hadlington Rossendale, Lancs (T N Rossendale 217) & Strand Bridge mill, Blandford, Manchester T A Nimrod 217

Anderson Jas H & Sons, ship range mfrs 46 Manchester rd Hadlington, Rossendale, Lancs

Anderton John Ltd cotton goods mfrs 28 Queen st Manchester T N 1 Bolton 8811

Anderton Percy O Ltd wool tops & noils, Midland warehouses, Canal rd Bradford T A Uterbi T N 8124

Anderson W & Sons, paper mers Rifle hp Dudley st Manchester T A Fleckinsert T N Central 8140

Anderson W H & Co Ltd hatch & dish manufacturers, carters, pulley & shafting manufacturers, Central Iron works, Gaskell st Bolton T A Clutch Operator Lancs T N Chorlton 9944

Anderton Co Ltd forwarding agts Wharf st Hoole on Frodsham (T A Bellington T N Hanley 4147) & Dock st Runcorn T N 1

Anderton & Co (Birmingham) Ltd packing case makers Great Hampton row Birmingham T N Northern 1854

Anderton Roberts, wool merc & Rawson rd Bradford T N 1918

Anderton John, packing case maker Crook rd 7 & 8 Holland st Aston Birmingham T N Nor 0061

Anderton Thomas mill made Longshaw Clayton, Billings, Wigan

Anthony Robert, mineral water manufacturer, 88 & 89 North st Jarrow on Tyne T N 67811

Andrews Mark & Co woollen merchant, 3 York pl Leeds T A Gen Bales T N 2700

Andrews & Dixon Electricity supply Co Ltd 10 High st Andover T N 29

Andrews Tyldesley & Power Co coin manufacturers, 8 Bridge st Andover T A Dentdeth, Andover T N 43

Andrews Timber Co timber merc Andover junction, Andover Hants T A Timber T N 84

Andrew W A & Co Ltd coal merc 3 Portland chambers Cardiff T A Andrew T N 5000

Andrews Bros coal & manure manufacturers, 140 & 142 Thomas st Wakefield T N 2800

Andrews Arth & Co Ltd 8 High st Ardleigh Essex T N 11

Andrew Jas & sons short merc 19 Grey street T N 52

Andrews Arth & Co Ltd bailiffs mers 18 South Castle st Liverpool T A Fetch T N Bank 1141

Andrews Frank timber merc Hugnhill st Broadwater, Devon

Andrew A & J wholesale confectioners, 80 Aulbert st Hanover st Manchester T N Blackfriars 3063

Andrews & Atkinson, mineral water mfrs Taylor st Meldrum rd Hull T N 84

Andrew & Bramall Ltd yarn mers 96 Carrington st Ancoats, Manchester T A Lambton T N Ardwick 3875

Andrew Chas W & Son, granite mers Victoria mills Penzance Cornwall

Andrews Rich & Son motor bodies 30 Abingdon Bourne Lincs

Andrew Edward W Ltd cotton goods mfrs Premier mill, Walsham rd Elton Bury T N 941

Andrew F & Co warehouse 30 George st Manchester T N City 2798

Andrews & Ferguson fruit merc 11 & 14 North mkt Liverpool T A Bow T N North 1318

Andrew Co J & Son, cotton Town mills, Barnsleys T N 94

Andrew & Irvine, saw mill proprietors, 4 Chesnut grove, Bootle Liverpool T N Bootle 1564

Andrew J & Co Ltd who station Warrington st Ashton under Lyne T N 1481

Andrew John & Co mineral water manufacturers, Campbell st Old Cumnock Ayrshire T N 70

Andrews L & Co ship chandlers, material, electric cable, rubber goods & waterproof manufacturers, 8 Whitworth st west, Deansgate, Manchester T A Wendal Phone T N Central 1096

Andrews S J & Son, machinery merchants, Southgate st Gloucester T N 165

Andrew S H & Co bailer underclothing mfrs 228 Brunswick st Cheetham on Mulbank Manchester T N Ardwick 1555

Andrews Thos & Son carriage builders North Lane, Sowerby, Devon

Andrew W & Co cotton waste merchants, Great Egerton st Blackpool T N 2318

Andrew W H & Son furniture mfrs 10 George st Manchester T A Wendes T N City 1035

Andrew W J Ltd who metals mfrs 84 Jamaica st Glasgow T N Central 2884

Andrew & Co corn mers 84 & 86 Wide Bargate, Boston T N 188

Andrew Sheet Metal Working Co 24a, 26 George st Hull T N Central 1494

Andrews Amalgamating Co Ltd tobacco & machinery manufacturers, Waterloo rd Blackpool T N 2158

Andrew Jn cotton waste mer Dewsbury Heywood T N 1113

Andrew Jn furniture mfr Mabel st Longsight, Manchester

Andrew Thos paint mfr Sun road Hanley T N Kingsley 1048

Andrew Walter, paper mer Hack rd West Hartlepool T N 8616

Andrews & Co paper merc 30 & 32 Hunsdale st Bradford T N 1134

Andrews & Co Sons marble flooring, Railway st Leeds T N 20290

Andrews G & Co boot & shoe mfrs 86 Wood st Northampton T N 156

Andrews Arth & Co coal shippers, Albion chambers Cardiff st Swansea (T A Exporters T N 3040) 81 Bute, Newcastle on Tyne (T A Arthands T N 3140) & 135 Exchange, Cardiff

Andrews Arthur Ltd machinery mers Montgomery st Birmingham T A Rainbilt T N Victoria 1827

Andrews Bros mechanical engrs Oakworth, Keighley T N Haworth 48

Andrews Bros who wire workers, Robert st Stapleton rd, Bristol T N 6837

Andrews K Ltd motor car body bldrs, registered office, Uplands garage Uplands cres Uplands (T A Automobile, T N 8181) & works, Fisher st Swansea T N 6911

Andrews & Cameron, sea water distillery apparatus manufacturers, Kelvin engineering works, Kirkintilloch, Glasgow T A Cameral, Kirkintilloch T N 16

Andrews Edward & Sons, motor boat & launch builders, Bay Head & Maidenhead, Berks T N 26

Andrews Ernest & Sons, stone merc Bell Hagg quarries, Manchester (T Sheffield T N Broomhill 70898

Andrews F & Co Ltd technical mfrs Brunswick works, Lewisham rd Smethwick T A Brunswick, T N 0881

Andrews F & Co (Bradford) Ltd stuff mfrs Clifton mills & Lane (Close mill) Bartle la Great Horton, Bradford T N 405

Andrews F J Ltd health fabric 18 to 31 Magnolia st Norwich. T N 7676

Andrews, Gillespie & Co mers 3 Chapel st Liverpool T A Gillespie T N Central 367

Andrews Harry & Sons, leather merchants, 1 & 3 Bee st Northampton T N 429

Andrews T & Sons, rope & twine mfrs 23 Church rd Tynemouth, Berwick on Tweed

Andrews Jn & Co leather goods mfrs 14 James st St Paul's, Birmingham T N Central 1984

Andrews John & Sons Ltd shop fitters 308 Hope st Glasgow T N Douglas 2106

Andrews & Oakes forwarding agts Old Station, Godalming T N 82

Andrews & Plimpton Ltd who ironmongers 90 Hull Hall st Bury st Edmunds T N 86

Andrews R & Son Ltd, head office, 5 & 6 The Hayes (T A Omnibus) T N 9661) & fruit mers Hope st Cardiff T N 205

Andrews R & Sons, timber merchants, Hydraulic siding, Barry Dock, Glam T N 340

Andrews Thomas & Co Ltd steel mfrs Royds works, Attercliffe rd Sheffield T A Steelline Sheffield T N Sheffield 19181

Andrews W J & Son, publicans bar fitters Bilton st Southsea, Portsmouth T N Portsmouth 3408

Andrews & Co duplicator mfrs 15 Whitehall st Manchester (T N Blackfriars 1713) 90 West Regent st Glasgow (T N Douglas 2600) & 17 Moorhall Liverpool T N Bank 9650

Andrews & Co mineral water manufacturers, High st & Factory pl Denbigh, N Wales T N 64

Andrews & Co underclothing mfrs 74 Glassford st Glasgow T N Bell 850

Andrews & Co Ltd wood pulp importers 6 Cross st Manchester (T A Arborarium T N Blackfriars 1060) & 3 Queen st Edinburgh T A Arborarium T N 2485

Andrews Tole to Ltd steel mfrs Toledo Steel works Nepscend in Sheffield (T A Toledo Sheffield T N Sheffield 22374

Andrews Arth (T A S Andrews) straw hat mfr 61 Cardigan st Luton T N 6

Andrews Arth grain miller Blagrosh, Newton Heath

Andrews Arth lead stamper & piercer, 116 (back of) Alma st Birmingham T N Aston Cross 1?

Andrews Charles, wine & spirit merchant 8 Victoria buildings, Great yarmouth st Hunstanton, Norfolk T N 108

Andrews Charles Edward, motor body builder, New st West Bromwich T N 6738

Andrews Frank Jn straw hat mfr 88, 89 & 90 Princes st Luton T N 479

Andrews Henry, basket manufacturer, Hewlett rd Cheltenham

Andrews Jas leather goods mfr 110 Queen st Glasgow T N Central 3686

Andrews Jas good mer 79 Sackville st Manchester T A Accord, T N City 0987

Andrews Stanley Wm Ltd mfr 45 Cliffgate st Lincoln T N 1612

Andrews W & Sons, cotton goods mfr Hindle Hood T N 6647

Andrews Walter roofing tile manufacturer, Ale works, Bridgnorth, near Ashford, Kent

Andrews Wm & sons drapers, 8 Great Horton rd, Bradford T A Blooms, T N 8649

Andrews Wilfred, mineral water manufacturer, 11 Culver rd Winchester (T N 441) & Bagpie mineral water works, Marlborough st Anlover

Andrews Wilfred, paper bag manufr Gorton st Heywood

Andrews Wm leather goods mfr 7 & 8 Western rd Hove, Brighton T N Hove 1916

Andrews & Allison Osborne, electrical engineers, 35, 37 & 39 New Bailey st Salford, Manchester T N Blackfriars 4594

Andrillieux Ltd resistoleurs Lower Stanton rd Heanton, Derbyshire T N 456

Andrin G & Co underclothing mfrs 3 Leach Hall st Liverpool T N North 180

Anemometer (Pettitant) Ltd ventilating engrs 217 West George st Glasgow T N Central 5738

Anbell & Spink Ltd furniture mfrs William st Scarborough, T N 1581

Anbell Manufacturing Co Ltd who blouse mfrs Shakespeare st Manchester T A Clothing T N Ardwick 4330

Angel C & Co, silk owners, 10 Mount Stuart sq, Cardiff T A Fustian, T N 2970

Angel Ibrd Ltd woollen mers 43 Leeds rd, Bradford T A Bangel T N 2128

Angel, Son & Gray Ltd who & mfg ironmongers, 28 & 30 Woodbridge rd, Guildford T N 1266

Angel Aubrey S who, ironmngr 100 Cheetham Hill rd Manchester T N Collyhurst 3137

Angel & woollen merchant, 31a, York pl Leeds

Angel P B C chief postal worker 8 Colon st Newton Abbot T N 261

Angel Timber mer Blackwell, Walsall T N 2729

Angelo textile mfr 34 Lever st, Manchester T N City 1154

Angel Wm, worsted mfr 20 Brook st Bradford T N 374

Angelbeck & Co ice mers 18 Sweeting st Liverpool T N Central 1343

Angell Wilfred Lawson, fruit nur. Castle Folds mkt. (T N Sheffield 30669); f to 10 Old st Park, 3 Corn Exchange bldgs & 20 Wharf st Sheffield T A Fruitful
Anger Manufacturing & Supply Co Ltd, oil-hate cotton mfrs Regina works, Warrington, Rd Lat, Yorks T A Regina, Redcar, T N 244
Angle Brick & Concrete Stone Works, brick manufacturers, Angle Pembroke, S Wales
Anglesey Shipping Co ship owners, Port Dinorwic, Bangor, N Wales T A Shipping, Bangor T N Bangor 142
Anglian W & Co (Lowestoft) Dyg Ltd meat companies & impts 4 North John st Liverpool T A Arctinuman, T N Bank 9484
Angle Abrasive Works Ltd, abrasive wheel mfrs, Alpiston, Wimbly. T N Fulham 1700
Angle-Artson Supply Co Ltd, shippers, 18 Oxford st Manchester T A Cocoas T N City 4158
Anglo American (The) Chemical Co boot & shoe findings mfrs Alfred st Leicester T A Amant, T N 23237
Anglo-American Fashion Fitt Ltd wing farriers, 8 New Cannon st Manchester T N Blackfriars 7846
Anglo-American Lock Co Cheapside, Willenhall, Staffs. T N 174
Anglo-American Nitrogen Co Ltd chemical manufr, fertilizer & gas purifying material manufacturers & leather waste merchants Public wharf, Belgrave rd Lat centre T A Nitrogenous, T N 10613
Anglo-American Oil Co Ltd fuel oil stag oil mrs, head office, 26 Queen Anne's gate, London s w 1 & divisions throughout the United Kingdom
Anglo American Pharmaceutical Co Ltd manufacturing chemists 89 Dingwall rd Croydon T A Anglo T N 1718
Anglo-American Talking Films (Elstree) Ltd Boreham Wood, Herts T N Elstree 650
Anglo American Varnish Co lacquer manufacturers, 18 St Paul's sq Birmingham T N Central 3409
Anglo-Argentine Coal Co Ltd coal exptrs 114 to 116 Bute st Cardiff (T A Nabgallas T N 9900) & 87 Hope st Glasgow T N Central 4125
Anglo Baltic (Charterers) Co Ltd ship brkrs 733 Power bldg Water st Liverpool T A Tertia, T N Bank 1061
Anglo Baltic Coal Co Ltd coal shippers, Bell Exchange bldgs Newcastle-on-Tyne T A Anglobaltic T N 24475
Anglo Belge Manufacturing Co Ltd leather belting mfrs 2 Hay yard rd & Bamford rd Barking T A Anglobelge, T N Grangewood 1065
Anglo Belgian Oil Co motor car oil mfrs 44A, Portland st South port T N 60078
Anglo-Belgian Woollen Spinning Co Ltd yarn spinners, Portland mills, Lindley, Huddersfield T A Ryo, Huddersfield, T N Huddersfield 1008
Anglo Bonphorus Oil Co Ltd Victoria Oil works, St Philip's Bristol T A Bonphorus T N 19814
Anglo-Canadian (Middlesbrough) Par Co ship farriers, 82 Hanover st Hartlepool T A Farriers, T N 21088
Anglo Celtic Shipping Co Ltd ship owners, 3 Pier Head chambers Cardiff T A Archmel T N 208
Anglo Continental Fish Trawlers Ltd steam drifter & trawler owners, Cleethorpes Grimsby T A Condiesian T N 3754
Anglo Continental Guano Works Ltd manure manufacturers Cattedown, Plymouth T A Cornaroquin, T N 101
Anglo Cydar Mills Ltd cider manufr Napleton Malt T N 97
Anglo Danish Wire Co Ltd wire farriers, Colwick, Nottingham T A Anglodanse Nottingham
Anglo Dutch Petroleum Co Ltd refiners Hammerthy wharf Poole (T N 990) & Preston Pinchbeck, Yeovil T N 484
Anglo Eastern Bank Ltd 11 Pall st Man bankers T A Levantino T N Blackfriars 8384
Anglo Enamelware Ltd hollow ware manufacturers, Spon la. West Bromwich (T A Fine Metal & Hardware T N 82
Anglo-Finnish Hardware Co Ltd hardware merc & frrs Newmarket st Birmingham T A Hanks, T N Central 4828
Anglo French Transit Co (Worms & Co), shipping agts Royal Dock chambers Gt Grimsby T A Worms T N 2023
Anglo Hellenic Stores Ltd ship store mrs 1 & 2 London st Cardiff T A Andrea T N 5745
Anglo Iron Foundry, ironfoundrs, Middle Gate entrance, Tyne dock, South Shields T N 142 & 1238
Anglo Italian Artistic Machine Ltd sheeting bowls, rims &c for electric lighting, 158 Duke st Liverpool
Anglo-Norwegian Gardens Co Ltd gardens impts 28 Corporation st Birmingham T A Gardiner, T N Midland 4789
Anglo Numbering Machine Ltd numbering printing machines Albert, Leicester Birkenhead T N Birkenhead 2492
Anglo Pencil Co Ltd pencil mfrs Atlas mills, Long Eaton, Nottingham T N Long Eaton 163
Anglo Persian Carpet Co (Sales) Ltd carpet sales 34 Hanover st Edinburgh T N 30018
Anglo Russian Fur Co Ltd wholesale furriers, 97 Queen st Glasgow T A Brusina, T N Central 888
Anglo-Scottish Lace Co lace mfrs Swiss mills, Sowton Notts
Anglo-Scottish Beet Sugar Corporation Ltd sugar beet mfrs Midwick, Nottingham (T A Sugar, Nottingham, T N Carlton (NNG) & Meath Ballard Spalding Lincs. T A Sugar, Phone T N 217
Anglo-Scottish Chemical Co Ltd chemical mrs 29 Renfield st Glasgow. T A Acid T N Central 8100
Anglo-Scottish Herring Co Ltd fish curers & merc 16 Friskillie st Fraserburgh (T A Anglo T N 189), 3 South quay & Fish wharf, Great Yarmouth (T A Anglo, T N 574) & Lerwick. T A Anglo, T N 300
Anglo-Scottish American Bank Ltd 69 Mark st & Bradford (northern district office) (T A Bankjen, T N 4668) & 19 Spring gdns Manchester. T A Bankjen, T N City 7868
Anglo-Scottish American Trading Co, cotton goods merchants, art silk & cotton hosiery, manufacturers & wholesale shirt manufrs Crown, Albion house, 17 Mosley st Lower Mosley st Manchester T A Forefront, Manchester, T N Central 8660
Anglo-Scottish Electric Welding Co Ltd, Forth st Polmadie, Glasgow (T A Embolcon; T N South 601); 48 Sefton st Liverpool (T A Embolcon; T N Royal 1889) & Glasshouse st St. Peters, Newcastle-on-Tyne. T A Embolcon; T N 80460
Anglo-Scottish Electric Welding Co Ltd (The North Western) 49 Sefton st Liverpool T A Embolcon, T N Royal 2398
Anglo Swiss Screw Co Ltd screw manufacturers, Trent rd West Drayton, Middlesex T A Accuracy, Yiewsley T N 66
Anglo Tropical Trading Ltd textile goods exptrs 1 Marsden st Manchester T N City 4784
Anglolman Oil Co (1941) Ltd lubricating oil mfrs 180 Southbank rd Southport T N 4079
Angora (British) Ltd angora (rabbit) wool spinners & mfrs Dove mills, Stockton, nr Leek T A Fawcett T N Bating 143
Angora Silver Plate Co electro plate mfrs Regent st Birmingham T A Angaplate T N Central 1883
Angora Yarns Ltd yarn spinners, 7 Dairy st Bradford T A Habangs, T N 1241
Angus & Co Ltd furniture mfrs Brook st Thurmaston, Leicester T N Syston 84,85
Angular-Hole Drilling & Manufacturing Co Ltd engineers' tool manufrs Beeston, Nottingham T A Angulos, Beeston, T N 84000
Angus Brothers, granite merchants, Park rd Aberdeen T N 16
Angus Bros Ltd grain merchants, 79 Robertson st Glasgow T A Angus T N Central 6071
Angus George & Co Ltd leather fctrs St John's wortl & St Anthony's Newcastle on Tyne (T A Angus T N Central 856 967, 968 & 7906). Wadwick Hill st Rustering (T A Angus T N 70) 78 Argyle st Leeds (T A Angustus T N 28800) Angus building, Oldfield st Liverpool (T A Angus T N Central 3800) 93 Bridge st Manchester (T A Angustus T N Blackfriars 7343) Victoria buildings, Bute st Cardiff (T A Angustus T N 179) 7 Cut's lane, Birmingham (T A Angustus T N Midland 0790) High Bridge, Lancaster (T A Fibre) & Vesty st Leicester & Hucknall rd Nottingham T N 10
Angus Jn & Sons ferry contrctr, cmdr inc 7 West End pl Blairgowrie T A Steamers, T N 81081
Angus J F & Co Ltd coal shippers, 86 Quayside Newcastle on Tyne T A Abrangus T N 268
Angus J & Sons, motor car body builds Mill st Alnwick T N 302
Angus William & Co Scotland Ltd furniture manufacturers, Angus mills, Montrose, Dalhousiestreet T A Angus, T N 7
Angus Shoe Works Ltd leather factors, 6 Victoria rd Dundee T N 200
Angus Geo fish curer, Peterhead rd Aberdeen T A Angus T N 770
Aniline & Chemical Product Co (Lbd), chemical mfrs 106 George st Mosley st, Manchester T A Prem, T N Central 1943
Animal Products Co Ltd nitrogen mfrs 89 Bouverie st Liverpool T A Rex
Annandale & Son Ltd paper mfrs Polton mills, Polton, Midlothian T A Annandale, Polton, T N Lasswade 4
Annandale Fields, jewellers mrs 41 Amphitrite rd Sheffield, Sels T N 4.
Annealers Ltd annealing & case hardening plant, 290 Pinstone st Sheffield T N Central 41.1
Annear J C & Co Ltd coal mers Commercial rd Penryn, Cornwall T A Annear, T N 81
Annear, Llewellyn & Co Ltd engrs' frrs Evelyn st Cardiff T N 4871
Annesley & Smith, cotton importers, 15 Pitherton st Liverpool T N Central 466
Annesley & Co cotton mfrs 9 Up Frederick st Liverpool T N Royal 1734
Anning Jno ship brkr 77 71 Merchants exchange, Bute st Cardiff (T A Anning T N 8881) & 122 Dock st Newport, Mon T A Tyrman T N 3701
Annis H egg merr Up Union st Hull T A Annis T N Central 3136
Anslow William, slab cmnr, 168 st George st (T N 1104) & 3 Pall market, Norwich T A Quality, T N 434
Anscombe H & Co Ltd policy block mkrs Kannington st Birmingham T A Sheaves, T N Aston Cross 0370
Ansell & Rogers, sheet metal workers, 84 Hooth st Birmingham T N Midland 1004
Ansell Hosie Industrial Works Bank, Blackpool
Ansells Brewery Ltd Park rd Aston (T A Ansell, Phone T N Bank 0890) 13 & 15 Johnstone st Birchfield st Wilton rd Aston, Birmingham
Anschutz H & Co coal mers 17 Tunnel rd Bidge hill, Liverpool T N Waterloo 801
Ansley Hall Brick Works, brick mfrs Anslay, Nuneaton, Warwickshire T N 25
Ansley Hall Coal & Iron Co Ltd Ansley & Stockingford, Nuneaton T N Nuneaton 3
Ansley D & Sons, drop forging mfrs Bilston la Willenhall, Staffs T A Wobens, T N 184
Anslow Geo lock mkr 150 New Hall st Willenhall, Staffs T N 42
Anslow Wilfred, press tools mkr 88 Anne's rd Willenhall, Staffs
Anson Andrew & Sons Ltd potato merc Hambleton, Selby, Yorks (T A Anson Manor Hambleton, Yorks. T N Gaulforth 30) & St James market, Bradford T N 732
Anson G & Son, ring jewellers 64 Broad st Birmingham
Anson R A Son Ltd who stakers, 31 Market pl Doncaster, Yorks T N 340
Ansol Engineering Co presdngs in sheet metal, Elsevin works, Sheen la Leicester T A Ansol, T N 28401
Anson Edwin, grain mer 1864, Steelhouse la Birmingham
Anson Wm who umbrella &c mkr 31 Wicker 113 Pinstone st 18 Castle st & 208 Glossop rd Sheffield T N Sheffield 29621
Antes H & Sons, ironfoundrs, 98 Victoria st & 1 Cockbeck walk, Bedford
Antes Fran Hy, mechanical engrs 56 Bunyan st Kempston, Bedford T N Kempston 19
Antesanus Bri, mechanic bro 18 Hope st Glasgow T A Antesanus, T N Central 1736
Anthony & William Ltd electric plate mfrs 44 Grosvenor st Birmingham T A Anthylinks; T N Central 3167
Anstie R & W Ltd cigarette mfrs head office & factory, Dorlcote (T A Anstie, T N 7) & tobacco mfrs 27 Welsh back, Bristol T N 21734
Antarctic Ice & Cold Storage Co, Ltd ice manufacturers, merchants & importers, Waterloo st Bogner Regis. T N 378

Anthony & Bainbridge Ltd ship brkrs 12 Dean st Newcastle on Tyne T A Anbra, T N 24311
Anthony (Cambridge) Ltd potato & produce merchants 14 Hills rd Cambridge (T A Anthony, Cambridge, T N 3500 (3 lines)) & Kirton, Lincs
Anthony W J & Sons Ltd stampers & piercers, St George's works, Oldbury Birmingham T A Holbrite T N Northern 1486
Anti Fit Gas Mosaic Co acid fracture metal mfrs, Victoria st Shipley, Yorks T A Inquire T N 115
Anti Scrub Soap Co polishing soap manufacturer Ace works, Wakefield rd New Bury T A 371
Antiseptic Products Ltd medical secrets for infections & cancer, 27 Bunhill chmrs rd Watford, Herts T A Antiprods, Watford T N Watford 4708
Antiseptic Washbasins Bretton chmrs & dealers pate lavatories T N 40374
Antsill Leonard Wm bacon & ham curer, 1 Albert st & Eastgate mkt Gloucester
Antiuna Cigar Co. Havana cigar importers 39 James st Liverpool T A Antiuna T N Bank 170
Antler Manufacturing Co Ltd cotton goods manufr Providence mill George st & Albion mill, Duckworth st Hilltop, Huddersfield T N Huddersfield 2445
Antoli Hermanos & Co exptrs of Manchester goods, 51 Cheapside st Manchester T A Antonio
Antoni & Co lamp shade mfrs 9 Cornbrehill st Oldham T N Pennine 1888
Antonopulo Bros ship brkrs, Kaulmann bldgs Newcastle on Tyne T A Antonpuro, T N 21414
Antrim Manufg Co Ltd who clothiers 84, Parr st Bank bldgs 3 York st Manchester T A Arrangr T N City 5872
Antrobus & Hallshaw, thread fruit mrs Anton rd 481 Tariff st Manchester T N Trafford Park 0268
Antrobus Philip (1941) Ltd manufacturing jewellers 10 Harford st Birmingham T N Northern 1691
Antwerp Food Co infants & invalids food mfrs West st Strangeways Manchester T A Antwerp T N City 1 Trafford 4980
Anvil Jacob & Co cotton goods merr 4 Chapelon st Manchester T A Anvilcot T N Central 2813
Apex Cellulose Co cellulose goods mfrs Hagley works, Aldridge rd Perry Barr Birmingham T A Hagley T N Hist 1189
Apex Inflator Co Ltd cycle fittings & accessories mfrs works, Allbright rd Perry Barr, Birmingham T A Thapex T N Hist 1126
Apex Insulation Co boiler & steam pipe covrs, 47 Hope st St George, Bristol T N 19903
Apex Motor Stock Mfrs Works Chapel ter Kemp town Brighton
Apex Steel Co Ltd steel mfrs Barnes st Sheffield T A Apex, T N Sheffield 20119
Apex (Uxbridge) Co Ltd who manufrs Denham rd Uxbridge T N 124
Aplin & Barrett & the Western Counties Creameries Ltd provision merr Yeovil Somerset (T A Aplin T N 449) Lulle st St Philips Bristol, chemn impts 18 to 20 Farrs la Birmingham (T N Midland 1513) cheese factors Westbury, Wilts T A Aplin, Westbury, T N 19
Aplin Jn Hy mineral water mfr Pulteneys rd Tewkesbury T N 49
Aplinsants Ltd mineral water impts 70 Bevington hill, Liverpool (T N North 1391) & Park rd Bilston T N 394
Apollinaris Products Ltd who chemists, 231 St Andrews st Glasgow T A Mellit T N Bell 1000
Apperley Curtis & Co Ltd woollen mfrs Dutfield lane Stroud, Glos T A Apperwarm Phone, Gainscross T N 101
Applebaum Jn & Sons Devil leather merr 1 Moreland st Manchester T N City 3147
Applebaum Meyer ming merr 1 Bank, London st Liverpool T N
Appleby Edwd Ltd ming stationers, Prince Regent st Stockton on Tees T N 66304
Appleby H H & Co general cabinet metal workers specialities pan safe boxes & leg shields safe manufacturers of the "Apple" line" sprayers & syringes 7 Forward works, 289 Bromsgrove street Birmingham T N Aston Cross 0740
Appleby H & L lock manufacturers, Shortheath, near Wolverhampton T N Bloxwich 6966
Appleby Joseph Ltd stampers & piercers, Tower rd Aston Birmingham T A Linchen T N Bank 1617
Appleby Jos & Sons Ltd corn merr Appleby st Blackburn (T N 4164) & flour millers Carolina st Brooke, Liverpool T A Applebys T N Bootle 1424
Appleby Mark Ltd stone merr Belford (T N 4 Belford) & Embleton, Christon Bank Northumberland T N Embleton
Appleby Robert Ltd fur & skin merr 9 Hill st Ardwick, Manchester T A Skins, Ardwick T N Deaton 1014
Appleby & Smith, cutlery mfrs 17 Carver la Sheffield T N Sheffield 28878
Appleby & Son Ltd potash merr 90 Redcliff st Bristol T A Redcliffe T N 24481
Appleby, Thomas & Co ball ing metal manufacturers, Cannon st Willenhall T N 10
Appleby & Co bakery machinery, 424 & 451 Corn Exchange buildings, Hanging Ditch, Manchester T N Blackfriars 5387
Appleby & Co iron founders Rutlebank, Sheffield T A Applebys, Sheffield T N Eckington 17
Appleby & Co grain makers, 89 Newgate st Newcastle on Tyne
Appleby & Co (Sheffield) Ltd file mrs 31 Norfolk la Sheffield
Appleby (Alfred) Chain Co Ltd cycle chain makers Hilton rd Birmingham T A Twin T N Victoria 1161
Appleby Iron Co Ltd pig iron mfrs Scunthorpe Ind T A Plates, T N 188 & 28 Principal st Birmingham T A Ironcrown 1148
Appleby's Advertising Agency, advertising agts 1 Market, Manchester T N City 4998
Appleby & sons metal workers, Hunslet st Leeds T N Rawdon 280
Appleby Edwin, lock manufr 10 Doctor's place Willenhall, Staffs
Appleby Jos, fish mer 7 Fish quay North Shields T A Apple; T N 392
Applebye Jn W who oilman 11 Shakespeare st Newcastle on Tyne T N 27820

Appleby Thos. hardware mer. 69 & 70 Market pl. Bridlington. T N 191
Appleyard & Hesse, timber merchants, Norton st. Philip, Hull
Appleyard Wm. & Sons, wholesale wine & spirit merchants, 1 Boundaries st. Trowbridge. T N 123
Appleyard H. & J. warehouse, Gos alley st. Leeds T N 21745
Appleyard M. & sons Ltd. shoe mfrs. 22 Monmouth Manchester; T N 22676
Appleyard Samuel, waterproof clothing mfr. 68 St. Paul's st. Leeds T N 27044
Appleton A. & R. (Hull) Ltd. flour millers, 49 Grey st. Newcastle-on-Tyne. T N 27478
Appleton C. H. & Son, coal exports Victoria bldgs. Bute st. Cardiff. T N 714
Appleton & Dolves Ltd. file cutting works, George Leigh st. Ancoats Manchester. T N Central 4141
Appleton E. M. & Co. boiler compositions mfrs. 3 Mytes pl. Hull T A Appleton; T N Central 5041
Appleton F. & G. wholesale confectioners, Mill la. Reading. T N 910
Appleton Sir & sons, hosiery mfrs. Hampstead, Basingstoke, Hants
Appleton & Howard Ltd. brass founders, 12 Salisbury st. St Helens. T A Howard. T N 2844
Appleton J. & Co. boiling mfrs. 30 Marsden st. Manchester
Appleton J. W. & J. Ltd. wholesale grocers, 4a & 7 Corporation st. St Helens. T N 1178
Appleton, Machin & Sadler Ltd. wholesale fish merchants, 168, 170 & 17, Town Exchange buildings, Manchester (T A Sadler; T N Blackfriars 6156); 28 Paradise st. Liverpool (T A Sadler; T N Bank 4470) & 41 Midland st. Glasgow. T N Central 2901
Appleton Thomas & Co. blacklace & Turton, Bolton (T N Bagley 20) & 34 Kennedy st. Manchester. T N City 3818
Appleton & Co. Ltd. wax & 20 Porter st. Dudley T N 2371
Appleton Lund Co. Ltd. building materials mfrs. & merc. Dock st. Middlesbrough. T N 309
Appleton Rhodes, wholesale clothier, 30 Porter st. Dudley T N 2810
Appleton Rylee mfr. 297 Scotland rd. Liverpool. T N North 1926
Appleton Joph. corn mer. Collins st. St Helens, Lancs. T A Argent; T N 3067
Appleton Samuel, timber merc. Chamber of Commerce bldgs. New st. Birmingham. T N Midland 3047
Appleton Thomas Frank, marble surveyor, Mortimer house, James st. Sheffield. T A Verity; T N 316
Appleton, Birmingham mfr. Hunslet pl. Park la. Leeds T N 2
Appleyard F. & Sons, motor cars, lorry & wagon hirers, 84, Bromfield st. Liverpool T N 346
Appleyard & Stoddart, patent agts. Penny Bank chambers, Waterhouse st. Halifax (T N 2401); 19 John William st. Bradford (T N 2084), Imperial chambers, Chinahouse st. Burnley & 28 Albion st. Blackburn. T N 6144
Appleyard Hosiery Ltd. sale merc. Sovereign st. Leeds T N 21496
Appleyard J. & Sons, wine merchants, Lime Kiln yard, Milnsbridge, Leeds T N 24964
Appleyard J. & Ltd. fish merc. 5 Fish dock, Grimsby. T A Appleyard; T N 2730
Appleyard J. & J. shoe manufrs. Stanningley rd. Armley, Leeds T N Armley 26182
Appleyard John William & Sons Ltd. woollen manufrs. Oak mills, Tingley common, Morley, Leeds. T A Oak, Morley; T N Morley 78
Appleyard Oliver & Sons, gauge makers, The Lanes, Pudsey, Leeds. T N Stanningley 71801
Appleyard S. & Co. engineers' tool, machine tool & punching machine manufacturers, Grantham rd. Boothtown, Halifax T A Apple; T N 2602
Appleyard Wm. & Sons Ltd. wire stations, 14 Albert rd. & Short st. Middlesbrough. T N 3166
Appleyard Samuel, fish merchant, 20 Fish dock, Grimsby. T N 2009
Appleyard Wm. fish mer. 17 Fish dock, Grimsby. T N 4141
Appleyards Limited, corn merchants, Ickles mills, Sheffield rd. Rotherham. T A Arion. T N 3a
Appleton Wenlock, cotton mfrs. South st. Luton T N 1747
Applied Art Glassware (The), artistic in & stained glass window & leaded field mfrs. 8 Vaughan st. Westgate, Bradford, Yorks T N 2176
Apparatus Engineering Co. Ltd. belt & rope mfrs. Cement works, Allsebrook la. Lancashire T N 3483
Appa K. G. & Son, furniture mfrs. 94 & 96 Irving st. Birmingham T N Midland 4656
A. P. Heritage Ltd. fish merchants, Hedderley. T A Argent; T N 338
Aquabest Co. heating engineers furniture rd. Guildford. T A Heritage; T N 390
Aquarelle Manufacturing Co. Ltd. waterproof clothing mfrs. 3 Park pl. Cheetham, Manchester. T N Blackfriars 8083
Aquascutum Ltd. wholesale, Haverhill st. Rotherham T N 847
Aqua Ice Mills (1927) Ltd. cotton spinners, Aqueduct mills, Stalybridge. T N 116
Arbuck Adolphe, hardware merc. 32 & 33 Ludgate hill, Birmingham
Arbuck Wrightson merc. 32 33 Ludgate hill, Birmingham. T N Central 7164
Arbuty Wm. fish merc. Corn hill, Wallington, Somerset
Arbib Albert & Co. leather merchants, 70 Great Bridgewater st. Manchester. T N City 4119
Arbib Carlo, gent. 70 Great Bridgewater st. Manchester. T N City 4119
Arbiston & Co. iron founders, King's hill, Wednesbury. T N Darlaston 71
Arbroath Electric Light & Power Co. Ltd. electric light & power undertakings, South Grimsby, Arbroath. T N 136
Arbroath Fishermen's Association Ltd. fish merc. Seaside, Arbroath. T A Smack; T N 135
Arbroath Foundry Co. Ltd. iron founders, Hamish st. & East Mary st. Arbroath, Angus. T N 182
Arbruckle Jas. Ltd. whin frontages. 112 Howard st. Glasgow. T A Doctors; T N Central 149
Arbuckle, Smith & Co. Ltd. shipping agts. 19 St. Vincent pl. Glasgow (T A Arbar; T N Central 7230 [8 lines]), also at 22 Water st. Liverpool. (T A Arbsmith; T N Bank 9110) & house keepers, 10 to 14 Mitchelson st. Liverpool
Arbuckle Jos. surgical inst. mn. 10 Fenkle st. Newcastle-on-Tyne
Arbuckle Thos. cork merc. 9 Carlton pl. & 71 Hospital st. Glasgow. T N South 75
Arbury Clothing Manufacturing Co. clothing mfrs. 183 Queen's rd. Nuneaton T N 190
Arbuthnott Jn. & Sons, boat bldrs. Dock, Montrose, Angus
Arbuthn Co. mfrs. bakers' sundriesmen, 73 Dunlop st. Glasgow. T A Importance; T N Central 92
A. R. C. Knitting Co. Ltd. knitted goods mfrs. Abbey walk, Cambridge. T A Arc; T N 1949
Arc Welding Company-scottish welders, Langlands house, Kilmarnock
Arch J. B. & Son, ships' glass manufacturers, Skibbeck, Boston, Lincs. T N 73
Archbald Chas. & sons, fish curers, Sea Houses, Northumberland. T N 7
Archbold James & Co. Ltd. machine tool mfrs. Lenham st. & Ticknell st. Birmingham. T A Archbold; T N Edgbaston 2276
Archer E. & Co. Ltd. furniture mfrs. 19 North par. Bradford. T N 4160
Archer Edward & Co. Ltd. wine & spirit merchants, Worcester rd Great Malvern. T A Vintners; T N 189
Archer G. & Co. upholsterers' sundrymen, 31 Waterloo st. Leeds. T N
Archer J. G. & Co. robe mfrs. 3 Stockport rd. Manchester. T N Ardwick 2981
Archer J. & J. Ltd. mat & matting mfrs. Victoria mills, Silverthorpe rd. Wakefield. T A Matting; T N 2138
Archer F. Ltd. wire drapers, 44 Castlegate, Nottingham. TN 40077
Archer & Son, general bit manufacturers, Gun Bits works, Birmingham rd. Stratford-on-Avon
Archer & Trimpert Ltd. furniture mfrs. 211 Gibbet st. Halifax. T N 2376
Archer Wm. & Son, metal mers. 18 Chambers st. Hereford
Archer & Co. brass founders, 44 St. Paul's sq. Birmingham. T N Central 5870
Archer & Co. engineers' furnishers, 70 Carver st. Sheffield T A Archery; T N 23941
Archer & Co. leather merchants, 61 Duke st. Liverpool
Archer Hardcastle & Co. brass founders, 15 Schofield st. Birmingham. T N Aston 0868
Archer Herrick, mineral water manfr. Midland rd. Wellingborough
Archer Chas. & Co. mineral water mfr. 80 Manor st. Bridlington. T N 36
Archer Edwd. G. cotton goods jobbers, 74 Bloomsbury st. Accrington, Manchester T N Coldhurst 1701
Archer Frederick, basket maker, High st. Harlow, Essex
Archer Godfrey, mineral water mfr. Cirrhow st. Clevedon, Somerset
Archer Jos. Wm. inc. mfr. Harrington mills, Long Eaton, Nottingham T N 301
Archer Joseph, seed merchant West st. Alford, Lincs
Archer T. M. sh. & scouring apparatus mfr. Railway st. Dunstable T N Dunstable 8
Archer W. jun. metal mer. Pegs la. Hertford
Archer W. H. hosiery mfr. Finlayson Street works, Arnold, Nottingham. T A Archer, Arnold; T N Arnold 60231
Archer W. Russell, shipping agents, 70 Regent st. Leamington. T N 394
Archer Wm. antique furniture reproductions, Highmore Grove, Henley-on-Thames, Oxon
Archer Ltd. motor car points mfrs. 88 Monmouth st. Rochdale. T N 2371
Archibald H. & Co. wholesale confectioners, Bailiffs works, Wallsend. T A Bailiffs; T N 67
Archibald J. & G. Ltd. iron metal Goods station, Durham. T N 61
Archibald Jas. & Co. Ltd. whol. stationers, 15a, Wellinborough st. Alfred Gibbs st. Hull. T N Central 68406
Archibald Robt. & sons, woollen mfrs. Middleton & Devonport mills, Tillicoultry, Clackm. manufr. T A Middleton; T N 18
Archibald Wm. Son & Co. Ltd. yarn spinners, Stride mills & Archibald mills, Alva, Clackmannanshire T A Archibald, Alva; T N 38
Archibis Manufacturing overall mfrs 11 collegiate, Not Highland T N 10877
Arcol Engineering Co. mechanical engineers, Mayfield rd. Sheffield T A Arcol. T N 7344
Arcolene Lubricants Ltd. lubricating oil mfrs. Accolene oil works, Manchester rd. Hyde. T N 207
Arcolite Electrical Supplies Ltd. 211 King's rd. Reading. T N 1463
Arcolite Leather Goods Co. Ltd. bag mfrs. 49 Yeaman street, Dundee T A Arcolite. T N 3126
Arctic Steam Fishing Co. Ltd. Fish Dock rd. Grimsby. T A Arctic Grimsby; T N 2222
Ardees Foundry Co. Ltd. iron founders, Stevenston, Ayrshire. T A Ingok. T N Saltcoats 70
Arden Hill & Co. Ltd. gas stove mfrs. Arme works, Bedford st. Aston, Birmingham (T A Arme; T N East 0088) & 1 Bold st. Liverpool. T N Royal 2172
Arden Steel Co. Ltd. colliery owners, 44 Renfield st. Glasgow. T A Ardenden; T N Central 8481
Ardell Rubbers Ltd. knitted sportswear mfrs 1 & 10 Loveday st. Birmingham. T A Ardiluxe; T N Aston Cross 0884
Arden Mineral Water Co. mineral water mfrs High st. Henley-in-Arden, Birmingh. T N Henley-in-Arden 21
Arden Table Water Co. mineral water mfrs. Minerall rd. Handsworth, Birmingham. T N Northern 0903
Ardnacrig Coal Co. Ltd. colliery owners, 87 Union st. Glasgow. T A Ardnacrig. T N Central 6290
Ardente, acoustic instrument mfrs. 28 Blackett st. Newcastle-on-Tyne (T N 22280) & 27 Alley st. Manchester. T N Blackfriars 9115
Ardern Lawrence Ltd. (English Sewing Cotton Ltd.), member & embroidery cotton, Arkwright house, Manchester (T N Blackfriars 2383) & bar makers, Naval Grove, Stockport. T N Great Moor 2081
Ardgrid Engineering Co. Ltd. steering apparatus manufacturers, Talbot st. Gourock T A Ardgrid, Gourock; T N 91
Ardill John & Co. stampers & piercers, die makers, stencil plate cutters & metal label manufrs. Aldgate works, Meanwood rd. Leeds
Ardilli S. Bros. export merchants, 11 Peter st. Manchester T A Balkan; T N Central 3616
Ardill Victor S. & Co. exports of Manchester goods, 70 Cumberland st. Manchester. T A Marilan; T N Blackfriars 6690
Ardmanan Dockyard Ltd. Ardrossan. T A Salvors; T N 14
Ardmanan Gilkin & Waterproofing Co. oil skin mfrs. Harbour st. & Kilmahew st. Ardrossan. T A Gilkins
Ardwick (The), wire mattress mfrs. 81 Conway st. Birkenhead. T N 796
Ardwick Wool Turning Mills, 80 Stockport rd. Ardwick, Manchester
Arenda N. R. cotton goods mer 34 Faulkner st. Manchester. T N T N Central 8047
Arenig Gentle Co. Ltd. (The), 8a, Shopdale, Shrewsbury (T N 2268); quarries, Arenig, near Bala. T N 20
Areno Ltd. rubber stamp makers, Vicarage parade, Balsall heath (TN Calthorpe 1898) & 288 Broad st. Birmingham. T A Endowing; T N Midland 0880
Argall Ernest C. & Son, wine, mature, High Cross, Truro. T N 369
Argall W. H. & Son, mechanical engrs. Gas hill, Truro. T N 344
Argile H. & Son, sheet metal workers, 30a, Grove House la. Clay Pit la. Leeds. T N 22811
Argill W. H. & Co. plate rat mfrs. 34 Heathcoat st. Nottingham. T A Preventer; T N 42219
Argo Shipping Agency Ltd. shipping agts. Roland house, Fulton's Dock side, Hull (T A Brunonia; T N Central 6439); 18 Garside st. Manchester (T A Brunonia; T N Blackfriars 8391); Thorpe chambers, Hustlegate, Bradford (T N 2291) & County chambers, Corporation st. Birmingham. T A Orlando; T N Central 6084
Argo shipping Agency (Northern), Ltd. ship brkrs. Royal Exchange, Middlesbrough (T A Orlando; T N 2614) & ship & shipping agts. Exchange bldgs. Newcastle-on-Tyne. T A Orlando; T N 22876
Argon Electric Co. wholesale electrical supplies dealers, Herald chambers, Martineau st. Birmingham. T N Midland 8040
Argulle Geo. & Co. boot & shoe mfrs. Barwell, Leicester. T N Earl Shilton 16
Argus Foundry Ltd. iron founders, Thornliebank, near Glasgow. T A Argus; T N Giffnock 313
Argyle G. A. & Co. Ltd. cutlery mfrs. 158 Rockingham la. Sheffield. T N Sheffield 21168
Argyle H. & Co. Ltd. boot & shoe mfrs. Little Holme st. Leicester. T N 5763
Argyle W. E. Ltd. paper mers. 43 Kennedy st. Manchester. T N City 3323
Argylin & Co. spades, shovels, forks & edge tool manufacturers, 190 Dartmouth st. Birmingham T A Parkes; T N Aston Cross 1334
Argyle Clothing Co. Ltd. wlsc. clothiers, 110 Bell st. Glasgow
Argyle Press Works, pneumatic mfrs. 119 Bath st. Glasgow
Argyle Rubber Co. india rubber goods mfrs. 71 & 73 Jamaica st. Glasgow. T A Magnum; T N Central 8128
Argyll Cotton Spinning Co. Ltd. cotton spinners, Fallsworth, Manchester. T A Argyll, Fallsworth; T N Fallsworth 2238
Argyll Motor Co. Ltd. motor car manufacturers, Regent st. Bridgeton, Glasgow. T N Bridgeton 664
Ariel Press Wheel Works Co. pneumatic wheel mfrs. Court rd. Balsall heath, Birmingham. T A Ariel, Pinoe, Birmingham; T N Calthorpe 1376
Aright, Hinchliff & Co. Ltd. furnishing fabric mfrs. Queen st. Huddersfield. T A Aright; T N 2956
Arlon Louis, woollen mer. King st. Leeds. T N 27760
Arlston (Brit & Co.) Ltd. whol. tobacco mers. 14 Leopold st. Sheffield. T N Sheffield 50475
Ark J. S. & M. mat manufrs. & hosery Dodson, 8 Byron st. Leeds. T N 28285
Ark Tool Products Ltd. custard powder mfrs. 41 Queen's rd. Reading. T N 1635
Arkell Charles Ltd. provision merchants, 27 to 35 Lower Stone st. Maidstone T A Arkell; T N 4001
Arkell J. & Sons Ltd. brewers, Kingsdown brewery, Upper Stratton, Swindon. T N 10
Arkell, Jones & Gane, wing. joiners, Hopewell st. Gloucester. T N 2817
Arkell Herbert John, brewer, Donnington, Stow-on-the-Wold, Gloucester. T N 3
Arkell Ltd. brass manufrs. 46 Weaman st. Birmingham. T N Central 1206
Arkwright Bros. Ltd. galvanizers, Oswestry st. Birmingham. T A Arkwright; T N Midland 6196
Arkwright & Son (formerly of The Coalport China Co. (John Hope & Co.) Ltd.) Cauldon pl. Shelton, Stoke-on-Trent. T N Hanley 2217
Arkle & Mounsdon, colonial brokers, 13 Rumford st. Liverpool T A Arkle; T N Central 199 & 278
Arkle, Walton & Co. coal merchants, 9 Queen st. Newcastle-on-Tyne. T A Arkle; T N 22205
Arkwright F. Ltd. proven. mers. 19 Simmons st. Blackburn. T A Arkwright; T N 4065 & 4069
Arkwright Sir Richard & Co. Ltd. (English Sewing Cotton Co. Limited), sewing cotton manufacturers, Arkwright house, Manchester (T N Blackfriars 2383) & Masson mill, Matlock Bath. T A Stitching, Manchester
Arkwright Mills Co. warehouse, 78 Bankin st. Manchester. T N Blackfriars 1470
Arlett Bros. cloth frame mfrs. 90 Constance st. Liverpool. T N North 432
Arlett Jack & Sons, boat bldrs. Bermondsey, Henley-on-Thames, T N Henley 246
Arley & Co. Ltd. shirt mfrs 47 & 49 Victoria st. Bristol. T N 22727
Arley Colliery Co. Ltd. (The), Arley, Coventry. T N Nuneaton 226
Arlington Walker Ltd. lace mfrs. 11 Short hill, Nottingham. T A Arlington; T N 44294
Arlington Leather Clothing Co. (Arlington) Ltd. leather clothing mfrs. West st. Hebre st. Arlington. T N 192
Arlington Mills Co. Ltd. worsted mfrs. Canal rd. Bramley, Leeds. T N Armley 26188
Arlus, Robinson & Co. mineral water manufacturers, Bexhill st. Salford, Surrey. T N 199
Arnee Manufacturing Co. brass founders, 49 Mulind st. Birmingham
Arnedale Hosiery Co. Ltd. hosiery manufrs Station rd, Arnedale, West Lothian. T A Arnedale; T N 94

Armstrong Winding Co Ltd (The), tramway material mfrs Kenyon st Salf, Lancs T A Armstrong T N 2125
Arnold Ernest & Sons, brick mfrs Steam brick & tile works, Ossett Bridge, Wyberton, Boston, Lincs T N Boston 563
Arnold W & Son Ltd matting mfrs Clifton mills, Sudbury, Suffolk T A Arnold T N 8
Arnfield Edward & Co Ltd button manufacturers, 7, 8 & 9 St Paul's sq Birmingham T A Arnfield, T N Central 2374
Arnfield Joseph John & Co. Ltd., Turbine & Water Wheel manufacturers, Floor Mill Machinery manufacturers, grain cleaning, pulverising, separating & crushing machinery manufacturers, Vale st Avon Iron works, Ringwood (T A Arnfield, Ringwood, T N 8) & at Stockton, Southampton T N 15
Arnold Leonard M & Co stone merc Shute Shell, Winscombe Somerset T N 30
Arnfield Owen & Co Ltd shipping agents 14 Water st Liverpool T A Discretion, T N Central 4790
Arnfield & Hetmshaw Ltd mill manufacturers, Stafford st Horsfall, Leeds T N Hunslet 10139
Arnigland F Ltd mineral water mfrs 8 Jude st Nelson, Lancs
Arnigland & Co manufacturing mfrs Acre st Lindley, Huddersfield T N 3479
Arnitage A H, & Co Ltd who clothiers, 81, John s rd Holbeck Leeds T N 3897
Arnitage A & S boot & shoe factors, Princess st Park la Leeds T N 26945
Arnitage Benjamin & Sons Ltd woollen & worsted manufacturers, Shipley, Huddersfield T N Kirkburton 7
Arnitage Bros (Huddersfield) Ltd worsted mfrs Upperthong mills, Upperthong row, Huddersfield T N 1114
Arnitage Bros Ltd proven mers Victoria st (T N 44463) & steel mers Colwick, Nottingham T A Arnitage, Nottingham T N 28106
Arnitage Brothers (Leeds) Ltd costume makers 12 Concordia st Leeds T N 23449
Arnitage E & Co silk mers Bank st Brighouse T N 67
Arnitage E M & Sons, woollen mers 81a, Church bank, Bradford T A Westarnitage T N 6180
Arnitage Sir Elkanah & Sons Ltd cotton goods manufacturers mills, Pendleton (T N Pendleton 1473) & Pendlebury, Lancs T N 16, also 3047
Arnitage G & Sons, textile machinery mfrs Armitage rd Milne bridge, Huddersfield T N Milnsbridge 264
Arnitage Geo (Leeds) Ltd iron merchants, 8 East par Leeds T A Arnit, T N 26067
Arnitage Geo Ltd (branch of the Bradford Dyers' Association Ltd) dyers, 133 Thornton rd (T A Marquise) & 30 Wall st Bradford (T N 8900) & 4 Oxford st Manchester T N City 8940
Arnitage George & Sons Ltd. red brick manufacturers registered office, Robin Hood, near Wakefield T A Armitage Sons Robin Hood, T N 4 Rothwell 41, 42 & 46
Arnitage & Greenwood, mechanical engineers 81a, Princes st Hull T N Central 7787
Arnitage & Grimshaw, mineral water mfrs Mark st Paddock Huddersfield T N 2164
Arnitage H & Co flannel fulshers, Oil mill, Rochdale, Bradford T N Ills 301
Arnitage Henry & Co Ltd provision merchants, 106 Thornton rd Bradford T A Brandist T N s 7115 & 7116
Arnitage & Hodgson Ltd building material mfrs Camp Road mills, Camp rd Leeds T N 27214
Arnitage J H & Son fruit mers 11 Robert st Rochdale T N 2125
Arnitage Percy & Co Ltd rag mers Henry st Batley Carr, Dewsbury T N Dewsbury 659
Arnitage & Rhodes, woollen mfrs, Lower mills, Woodhead rd Holmfirth T N 19
Arnitage & Rigby Ltd cotton goods mfrs 95 & 97 Portland st (T A Regalia, T N Central 7700) & Hulme Hall rd Chester st Manchester (T N Blackfriars 8901), Cocklebiggs mills, Orford st (T A Cocklebiggs T N 1109) & Hodnet mills, Cockbiggs lane Warrington (T A Cocklebiggs, T N 410) & 2 Tether st Broad st Salford T N 28737
Armitage Samuel & Sons Ltd packing case makers, Bradford rd Dewsbury T N 114
Armitage & Sons, wool mers 7 New st Huddersfield T N 187
Armitage Thos O (Liverpool) Ltd timber mers 38 Dale st Liverpool T A Armitage T N Central 4968
Armitage W & H Ltd fancy woollen mfrs Shipley, Huddersfield (T A Armitage, Shipley, T N Kirkburton 17) & 0 Whitsor chambers John William st Huddersfield
Armitage Wm & Sons, brass founders, Armitage st Cheetham Armitage & Co fire brick makers, Lees st Cit Ancoats, Manchester T N Central 2386
Armitage Asbestos Co asbestos mfrs Heathcroft bridge 37 Leeds rd Bradford T A Marking T N 9935
Armitage Brick Co Ltd Armitage, Stafford T N 48
Armitage Works Co Ltd fire brick manufacturers, Despeer, Sheffield T N Stocksbridge 15
Armitage Arthur, rag merchant, Ridings mill, Wakefield rd & Peel st Dewsbury & Chickenley, Dewsbury T A Armitage T N 893
Armitage Bills, woollen mer 102 & 104 Skinner la Leeds T N 27811
Armitage Bower, mechanical engineer, St Dunstan s works, West st Alfred, Lancs T A Armitage, T N 84
Armitage Frank & Co timber mer Ogden st Salem, Oldham, T N Main (Oldham) 2378
Armitage Harry, rag mfr 5 Oldham st Paddock, Huddersfield
Armitage Hesth Ramsden, warehouse 102 George st Hull T N Central 21064
Armitage James W steam trawler owner, Wyre dock, Fleetwood T A Armitage, T N 439
Armitage Jn Varley, agric. imp mfr, Rampart rd Salisbury T N 340
Armitage Joph, scrap iron mer Bond la Dewsbury. T N 408
Armitage Leslie H wool mer, Hirgh rd, Dewsbury T N 1881
Armitage Norman, grey cloth agt 36 Lloyd st Manchester T N Blackfriars 2861
Armitage Clothing Co Ltd Steam mills, Cross Croftes, Armitage, Leeds (T N Armitage 28286) & 37 to 43 Mansfield st Leeds T N 27068
Armitage J & Son, wholesale fruit mers 7 & 8 Highfield Sandy, Dublin
Armourfoot Cable Co Ltd electric cable mfrs 24 Wellington st Leeds T A Armourfoot, T N 28139
Armour & Co Ltd provision mers 22 Corn exchange, Leeds (T A Armourds T N 21144 & 27821) 2 & 3 Victoria st Liverpool (T A Armourds, T N Bank 1900) 28 Fenchurch st (T A Armourds T N Blackfriars 9863) & 21 Abattoir, Water st Manchester (T A Armourds T N Blackfriars 0157) 48 Waterloo st Swansea (T N 2071) 295 Argyle st Glasgow (T A Vertebra T N Central 9720), Sheffield Corporation Abattoir Sheffield (T N Sheffield 22888), Marlborough chs Newcastle on Tyne (T A Armourds T N 22145 City Meat mkt Birmingham (T A Armourds T N Midland 2290) Kent st Leicester (T A Armourds T N 2800) 28 Henrietta st Cheltenham (T N 1176), 37 Church st Croydon (T A Armourds T N 0611) 11 High st Dover (T N Dover 63) 140 North st Eastbourne (T A Armourds T N 245) 21 Eastgate Grimsby (T N 2788) 10 & 11 Cliff Town pl Southland on Sea (T A Armourds T N 48134) & 142 Moor st Birmingham (T A Armourds T N Midland 4798) Smithfield Market mkt Russell st Brighton (T N 3014) 2 Bell Inlane Bolton s th Moor, Oldham (T N Main (Oldham) 1005) Canada Dock chmbr Regent rd Bootle Liverpool (T N Bootle 301) City Abattoir Sussex st Liverpool (T N Old Swan 1214, 84 Old Market st (T N 8000) & Kensall st Bristol (T A Armourds T N 24471) 19 Queen hill Folkestone (T N 2844), 20a, Fife rd Kingston on Thames (T N 0104), short Acre st Walsall (T A Armourds T N 8910) Holborn wharf, Medway st Rochester (T N 2231) 5 Market pl Aylesworth (T A Armourds, T N 1378) 8 & 10 Greetham st Scarborough (T N 3119) 7 Wytenguate Hall (T N Central 7850) Bridge st Guildford (T N s 461 & 1461) Hayes st Fort Dalhousie, Clifton (T N 155) 35 Stone st Canterbury (T N 97) Gas st Pontypridd (T N 2141) 614 King st Margate (T N 499) Heyhouse st Bolton (T N 2064), 8a Hollinhurst st Bourne mouth (T N 4875) 84 North Bridge st Sunderland (T N 4184) Pallett st Cardiff (T N 2987) & 61 Bernard st Southampton T A Armourds T N 4211
Armourd & Sons Ltd Fish dock, Grimsby T N 3473
Armstal Alex W & Co timber mers 106 Dock st Newport, Mon T N 2525
Armstrong, Adlison & Co timber mers docks, 17 North Bridge st & North dock, Sunderland (T A Timber T N 46412) & Northumberland dock Percy Main North Shields T N 793
Armstrong & Banks, ships block makers, Sandgate Quayside Newcastle on Tyne T N 18941
Armstrong C Bernard & Brother watch material manufacturers, 249 New John st west Birmingham
Armstrong & Dickie Ltd, mineral water manufacturers, Dockhead Dumfries T N 243
Armstrong G & Co bedspread, handkerchief & cotton piece good manufacturers, 89 Portland street, Manchester T A Invincible, T N Central 1637
Armstrong G Ltd wagon makers 4 Cumnock Carlisle T N 813
Armstrong H & Co Ltd linen goods mfrs Sandal mills, Halifax Shipley, Yorks T A Strength T N Shipley 817
Armstrong H & W tipping gear mfrs Bolton st Leeds T N Hunslet 70018
Armstrong Jnph & Edwd M colliery proprs Hareshaw head colliery, Bellingham, Northumberland
Armstrong M Ltd who grain mfrs 177 Trongate Glasgow T N Bell 1680
Armstrong (Maidstone) Ltd who clothiers, Romney pl Maidstone T A Clothing T N 481
Armstrong & Marshall costume mers 4 Chorley la Leeds TN 29970
Armstrong Matthew Ltd manufacturers 177 Trongate, Glasgow T A Maldig, T N Bell 1680
Armstrong R & Co Ltd cotton goods mfrs 104 Bloom st Manchester T A Marlstone T N Ctl 3474
Armstrong R H & Co Ltd cotton goods mfrs Stonebury rd Leyton Manchester T N Fin Dalton 1217
Armstrong Richd Ltd dry soap mfrs Market st Preston T N 4261
Armstrong Richardson & Co Ltd oil cake mers Market pl Stokesley, Yorks
Armstrong Robt Ltd potato mers 100 Hekes st Govan, Glasgow T N Govan 877
Armstrong, Stevens & Son, bolt, nut & screw mfrs Whitfield st Birmingham T A Armstrongs T N Central 6148
Armstrong T G & I timber merchants, Caledonian yard, Dumfries T N 645
Armstrong T S & Co Ltd iron mers Carliol sq Newcastle on Tyne T A Ferdinand T N 2076
Armstrong Thos & Co Ltd engineers factors, 12 Canning pl Liverpool T A Pipes, T N Bank 6906
Armstrong Thos & Bro Ltd musical instrument mfrs 78 Deansgate, Manchester T A Specular, T N Blackfriars 6911
Armstrong Thomas Ltd timber mers South st Cockermouth Cumb T N 2
Armstrong & Thompson, produce mers Finchbeck st Spalding, Lincs T A Armstrongs T N 29
Armstrong (Sir W G) Whitworth Aircraft Ltd aircraft mfrs Park side, Coventry, works Whitley, nr Coventry T A Aircraft, T N 2232
Armstrong (Sir W G), Whitworth & Co (Engineers) Ltd locomotive works Newcastle on Tyne (T A Armstrongs T N 21201) & 70 Wellington st Glasgow T A Armstrong T N Central 2914
Armstrong (Sir W G) Whitworth & Co (Ironbridge) Ltd Gun works Gateshead T N 71181
Armstrong (Sir W G) Whitworth & Co (Shipbuilders) Ltd, head office, Walker shipyard, Newcastle on Tyne (T A Armstrong, T N Wallsend 43041), South yard, Walker (T N Wallsend 43041) & Tyne Iron yard, Willington Quay, Northumberland T N Wallsend 43041
Armstrong & Co athletic outfitters, 115 & 117 Northumberland st Newcastle on Tyne, T N 23648
Armstrong Cork Co Ltd cork mfrs Ironmonger la Oldham (T N Main (Oldham) 3168) cork mers, 23 Hunsbolt st Bradford T A Armcorks T N 6135
Armstrong Cycles Ltd cycle manufs Shelborne st Birmingham, T A Rampagar, T N Edgbaston 3040
Armstrong Oiler Co Ltd lubricator manufacturers Lea bridge, York T A Oiler, T N 2940
Armstrong Products Ltd chemical mfrs 110 Fossdale st Bordesley, Birmingham T A Approd, T N Priest 1347
Armstrong Siddeley Motors Ltd motor car mfrs Parkside Coventry (T A Siddeny, T N 6001), Grant av Bonnilbay rd Leeds (T A Siddeny T N 21064) & 35 King st west, Manchester T A Armsiddeny, T N Blackfriars 8142
Armstrong Stamping Works Ltd boiler ware manufacturers, Hinxmans works, Oxford st Bilston T A Armstrong T N 4170
Armstrong Steel ps ldg stone mfrs 8a, Upper Cox st Birmingham T N Dalthorpe 1700
Armstrong Steel, ship chandler Rev 43 Stanley st Worksington T N 135
Armstrong tool producer 4 Forster pl Bradford T A Doubtfo, T N 5158
Armstrong Geo who low blackmkr 3 Butter Durham Low Fell, Gateshead
Armstrong Jas packing case mkr 17 Junction st Ancoats, Manchester T N Ardwick 3101
Armstrong John, packing case maker 7 Buchanan st Dunbartonshire T N Dumbartonshire 14
Armstrong Jn potato mer 130 Harmony row Govan, Glasgow
Armstrong Joseph Hadley merchant, 22 & 24 Cuthbert st South Shields T N 487
Armstrong Newman B lace mfr 7 High parement Nottingham T N 4060
Armstrong Brtn Geo mfrg upholsterer 134 Mount Pleasant, Liverpool T N Hovel 7 0
Armstrong Wm mineral water mfr Market pl Dromyton Cumb
Armstrong William, wholesale stationer, 80 Pendlebury st & works 78 Great Bridgewater st Manchester T N City 2139
Armstrong Saurer Commercial Vehicles Ltd commercial vehicles, Scotswood works Newcastle on Tyne T N Blaydon 34207
Armstrongs (Hull) Ltd ln lbnd ctrs In ns st Hull T A Firm tubing T N Central 21055
Armthorpe Station Sand & Gravel Ltd millstone stone manufacturers & sand & gravel merchants & quarry owners, King s Arms chambers, Doncaster T N 289
Arnall & Bailey Cup Co 18 Bishop st Portsea Portsmouth T A Cups T N 5398
Arny & Navy Co operative Soc Ltd canteen Stanley Junction, Kent T N Swanley 149
Arnestage Brothers bottle wood makers, Knottingley, Yorks T A Armstages T N Knottingley 46
Arnestage & Sons Ltd railway plant contractors Foundrill rd Sheffield T A Armstage T N 2571
Arnestage Wm H plumbers mers 11 Cambridge, Bradford T N 7875
Arnell W H & Co bakers sundries mers 56 St Mary s pl Stalybridge T N 2404
Arnell Jas Ltd fruit merchants 112 Dean gate Manchester T N Middleton 63 7
Arnell Jas professor & mer 38 King st st Glasgow T N South 13
Arnison, Christmann & Smith Ltd naval architects 30 Grey st Newcastle on Tyne T A Specific T N 23711
Arnitz & Co Ltd cargo ships 80 High st Hull (T A Cops T N Central 36049) 45 Queen sq Bristol (T A Attenlive) & 16 Drary la Liverpool T A Detection T N Bank 1073
Arnfield J C & Sons Ltd mfrg chemists Cuxley works, Princes st Stockport T A Chemicals T N 4601
Arnfield T & N Ltd iron founders, New Mills, Stockport T N 11
Arnfield & Co Ltd gold mers 71 & 73 Whitworth st Manchester T A Marterg T N Central 9131
Arning & Co Ltd Manchester goods agts Bridgewater bo Whitworth st Manchester T A Arnco T N Central 9131
Arnison W & Sons, mineral water mfrs Southend rd Penrith (T N Penrith 2) Walter Wilkes (T N 49) & Sons, works West Silloth, Carlisle T Arnsil
Arnold A C, jewellery mfrs 61 Northampton st Birmingham T N Central 8804
Arnold A C & Sons, electrical, heating & sanitary engineers, Albion Park mill & 18 Skinner street, Newport, Mon T A Arnold s, T N 2804
Arnold A & J wool waste mers 61 Peterhills rd Bradford T A Duke T N 1164
Arnold A & Co leather dressers, Hobhill la Walsall T N 2300
Arnell A & W Ltd boot & shoe manufacturers, 81 Gilks str Northampton T A Walsal T N L.T & T 78
Arnell Andrew Ltd hair cloth mfrs Glem fort Suffolk
Arnold Bernl & Co Ltd mfrg mer 11 Cooper st Manchester T A Arnlimb T N City 1063
Arnell Bros letter cutters, Walsall st Birmingham T A Arnn Bros T N Central 5846
Arnell Bros Ltd yarn spinners, West End mills, 44 Richmond rd Bradford T A Arnn T N 193
Arnell Bros (Northampton) Ltd Henry st & Talbot rd North ampton T A Shoes T N 110
Arnell, Clayton & Co cotton goods manufacturers, 57 Major st Manchester T A Holcaro, T N Central 7190
Arnell & Combes, motor car body bldrs West st Farnham T N 51
Arnold B & Co cardboard box mkrs Lotus rd Northampton T A Kardabox T N 3068
Arnold Benj & Co Ltd dye stuff dye works, George st Pendlebury Lancs T A Arnoll T N Swinton 3068
Arnold H O & Co steel mers 1 Drake st Plymouth T N 495
Arnell H J & Son Ltd who stationers, Bellcrig st Hyde la Leeds (T A Arnold, T N 20556) & 31 Jamaica st Glasgow T N Central 7189
Arnell & Foster Ltd paper mfrs Eynsford mills, Eynsford Dartford, Kent T A Arnold Farningham, T N Farningham 4
Arnold & Gould, horse hair merchants, Kolk st st Norfolk, Glemsford, Suffolk T A Gould, T N 43
Arnell H & Co packing case makers New Bedford rd Luton (T N 401) & Victoria st St Albans T N 399
Arnold H Oliver & Co Ltd steel s perts, North British & Mercantile bldgs East par Leeds T A Arnguider, T N 2811

Arnold & Hanson's Ltd brewers, Kingston rd, Taunton (T A Arnolds; T N 1491), 74 Bourport st, Birmingham (T N 127) & Wheelhouse, Rotherham T N 2

Arnold Hurst & Son Ltd fence concrete contractors, Standard buildings (City rd) Leeds T A Hallast; T N 26351

Arnold & Brook, tallow merchts Arnold st Ashton under Lyne T N Ashton 2156

Arnold J. A & Co, refrig conditioners Cherry la, Walton, Liverpool T N Walton 4320

Arnold Jos. & Co, silk mfrs 4 Cherry la Pitt st Norwich

Arnold James & Co Ltd silk mfrs Wood st & Brunswick mill, Macclesfield (T A Jacton, T N 41); & silk dyers, London rd Macclesfield

Arnold Joseph & Co christmas card publishers Church bridge works, Ulverston, Lancashire. T N 2007

Arnold & Marshall, motor car body builders, 63 & 81 Jubilee st Brighton T N 1211

Arnold, Perrett & Co Ltd brewers dir. Cliff brewery & 48 Broad st, Hereford (T N 2432); 13 Jubilee pl. (T A Stampede; T N 2901) & branches under Qms st Gloucester. T A Monopole, Gloucester

Arnold R. G. Ltd commercial merchants, file commercial makers & lib & general importers, 41 to 48 Victoria st Doncaster. T A Albion T N 811

Arnold, Sender & Co Ltd, wrought mfrs. Rotherham mills, Pitsmoor sheffield T N Brown's Hill 38

Arnold & Son Ltd shop fitters, show case & shop window fitting makers, 81 Fish st Northampton (T N 506) & Clarence chambers 59 Queen st Birmingham T N Midland 6021

Arnold & Son's gin distillers 18 Waterloo st Hunslet rd Leeds T N 2349

Arnold W. & Sons Ltd, leather mfrs 5 to 9 Bradford st Walsall T N 704

Arnold William & Son, leather mfrs Hillhouse leather works, Paddock, Huddersfield T N 971

Arnold Wm & Sons Ltd plumbers' mers, 7 to 11 St Michael st West Bromwich T N 0007

Arnold Bros (Lincoln) Ltd, motor car & motor cycle 7 Clinton terrace & 17 Brandford st Lincoln (T N 181), Station rd Scunthorpe, Lincs T N 176

Arnold Glass Co Ltd glass manufrs Adelaide wks Yeovil. T N 320

Arnold Manufacturing Co Ltd, electrical engineers Adelaide st Hulme

Arnold & Smith & Motor Works, motor body builders, St Thomas st Lymington T N 104

Arnold Alfd glass bevellers, Bluemon Street mills, March la Leeds T A Glass T N 24181

Arnold Chas & William Ltd, tailors Market st Hatfield T N 598

Arnold Daniel Richard, hosiery manufacturer, Mansell st Hunt Port Carmarthenshire

Arnold Frank, fruit merc Carnegie la, Dunlop st Smithfield mkt Manchester T N City 6290

Arnold J. H motor bodies bldr 32a, Chapel st, Wrexham T N 1

Arnold M & pedal mfr Willes wks Ashley la Shipley, Yorks T N 4241

Arnold William, motor car body builder, 108 Upper Brook st (Hamilton st) Mosley, Manchester. T A Lumbrium, Manchester. T N Ardwick 2962

Arnold Wm. Ernest, cabinet case mkr 86 Howard st Sheffield

Arnold William J shipping agent, 122 High st Tilbury. T N 5

Arnot & Co, produce brokers, 31B Exchange buildings, Liverpool T A Albumen. T N Central 8304

Arnott Jn fruiterer Strathclyde, Fife T N 4

Arnott, Alexander & Co shipping agts 101 The Exchange, Cardiff. T A Arnott; T N 882

Arnott J F & Son, worsted mfrs. 8 Pinks st. Bradford. T N 6512

Arnold Jas & Sons Ltd oil mers Amuco ho Quayside, Newcastle-on-Tyne (T A Arnott, T N 22466); Dundalk st Cardiff (T A Arnott, Phone: T N 4734) & 130 Wellington st Glasgow. T A Armindale, T N Douglas 2878

Arnott (W. T.) Forms & Co iron mers Pollaton works, Toll street Glasgow (T A Armagar, Tollstree, T N Bellshiesten 1061) & 34 George st Manchester T N City 1407

Arnott Wm & Son, building material mers 251 Eglington st. Glasgow T A Doors

Arnott & Co Ltd warehouse 18 Jamaica st Glasgow. T N Central 7147

Arnott & Co (London) Ltd, photo mount manufacturers, Marshall's mill, Marshall st Holbeck, Leeds. T N 26303

Aron J. & Co (Birmingham) Ltd stamp list mfrs. 12 Mabon st, Lozells. T N 1113

Aron Electric Ltd Midas Ltd electric motor manufrs Dean chambers, 19 Deansgate, Manchester. T A Aronetic; T N Electrician 6410

Aron Company, electric heating apparatus mfrs Rectory st Lozells Birmingham, Telegraphic T N 6473

Aron H & Son, engineers Henry st Bailey Chrs, Bailey

Aron Shipping Co Ltd ship owners, Harbour st Irvine Ayrshire T N 198

Aroll Aerolite Ltd brewers, Alloa brewery, Alloa, Clackmannanshire (T A Aroll; T N 8); 48 Dundas st Glasgow (T A Aroll T N Bridge 1010) & 18 West Blackhall st Newcastle-on-Tyne T N 21001

Aroll Sir William & Co Ltd hydraulic machinery, mfrs. 85 Dundas st Bridgeton, Glasgow (T A Tuyr) & iron mfrs. Parkhead, Glasgow T N Bridgeton 9404 (3 lines)

Aron M general mfrs 1 Tib st Manchester. T N City 9729

Aroon Aircraft (Leeds) Ltd Lotil Street st Wilfred st Leeds T A Aroon; T N 7475

Arrow Manufacturing Co Ltd furniture mfrs 40 Bissell st Birmingham T N Midland 6144

Arrow Mill (1919) Ltd, cotton spinners, Johnson St Oldham, Rochdale T N Castleton 4045

Arrow (Liverpool) Ltd electrical supplies dirs. 33 Hotton gdns, Liverpool. T N Bank 1406

Arrowsmith A. & Co, jewellery mfrs. 60 Albion st Birm. T N Central 1640

Arrowsmith G. & Sons Ltd. skin & slab merchants, Ormskirk rd. Preston. T A Arrow; T N 4038

Arrowsmith J. W. Ltd wholesale stationers, 11 Quay st, & 1 Small st Bristol T A Arrowsmith; T N 20345

Arrowsmith T. & Co, E. Ltd cotton goods mfrs. Astley mills, Astley, Manchester (T A Arrowsmith 4)& 17 Bull's Head chambs. Bull's Head yard, Manchester T N Blackfriars 4520

Arrowsmith T & Sons Ltd silk & spun mfrs. Moorland rd, Burslem, Stoke on-Trent T A Arrowsmith, Burslem; T N Hanley 7843

Arrowsmith F Leather goods mfr. 3 Samuel st. Bicknell, Walsall. T N Bicknell 6211

Arrowsmith Wm Walk. Implate works, 1 Rosemond st. west, Cheetham on Medlock, Manchester. T N Ardwick 2840

Arrowsmith Leon, merchant, 42 Princes st Mark Lester T N City 9005

Art Casting Co metal founders, 121 Cox st. Coventry. T N 2488

Art Felt Co. Lincolnshire fancy goods mfrs 59 Rhodes st Hollinx T N 4315

Art Pavements & Decorations Ltd mosaic pavement mfrs King's st Colmore row Birmingham (T N Central 3718) & Thistl av Trafford Park, Manchester. T N Trafford Park 1040

Art Finder Co sheets plaster mfrs. 13 New Bailey st, Salford, Manchester T N Blackfriars 0727

Art Lacquering Co Ltd, implate 18 Wharton par east, Birmingham

Art Productions electric light fittings mfrs 410 Conway chambs 84 Corporation st Birmingham T N Central 1738

Art Publishers (Arc) Ltd christmas card publishers 26 Blackfriars st, Manchester. T A Greetings, T N Blackfriars 9848

Art Quilt Co Ltd quilt mfr. 32 Park la Liverpool. T N Bank 1380

Art Silk Lastic Manufacturing Co art silk fabric mfrs Vertex ho Wembley Hill estate, Wembley, Middlesex T A Platteret, London, T N 4002

Art Stone Co plaster paint mfrs 18 Cradoxsh st Smithdown la Liverpool T N Royal 1959

Artcraft (Derby) fancy leather goods mfrs 118 Pilsgate, Derby T N 326

Arts & Bacon Ltd building material mfrs & mers 77 High st Lewes T N 206

Arts (1921) Ltd stood stockholders, Chipenham steel works, Bath st Sheffield T N Brunshaw 103

Arthur Fredk Sebright ltd Park works, Bentley, Redditch

Arthur Manufacturing Co. Ltd artificial & synthetic essences mfrs Sandiacre Cheshire T N Sandiacre. T N 684

Arthur Allen & Co, wing electrical engrs 167 Douglas st Glasgow T N Central 2045

Arthur F W. Ltd typewriter supplies, 16A, St Vincent st Glasgow T N Central 896

Arthur & Hinshaw Ltd chemist mers 4 Blythswood sq Glasgow T A Hinshaw, T N Douglas 3600

Arthur J & Co warehouse 130 Wollaton st Nottingham

Arthur John & Son, cotton & wool waste merchants, 51 Monzie st Glasgow T N Bell 1278

Arthur R. & Son, iron founders, Commercial st Newport, Mon. T A Ringrath, T N 9812

Arthur & Dewhurst & Sons Ltd Nine st Blemon Fastlang T N 18

Arthur & Co Ltd warehouse 78 Queen st. Glasgow (T N Central 7370); 55 St James st Manchester (T N Central 7370); Belle View rd Leeds (T N 29161), Nelson st Newcastle-on-Tyne (T N 21161); 30 Stockwell st Cardiff, 4 Leith bldgs Dundee, 20 Waterloo pl Edinburgh (T N 21016) & 168 & 169 Virginia bldgs Liverpool T N Bank 2666. T A Arthur, Glasgow, Leeds, Newcastle & Manchester

Arthur & Co (Export) Ltd warehousemers, 78 Queen st. Glasgow T A Arthur, T N Central 9747

Arthur James Welding Co Hanley st Birmingham T N Aston Cross 6704

Arthur Wm F egg mer 54 Stephens st Antioli T N Nanpont 407

Arthur Wm Henry, oscillator mfr. Albion st, Walsall, T N 3893

Artificial Chemical & textile supplies Severn works, Rutherford, Glasgow T N Rutherford 121

Artificial Engineering Co mechanical engineers, 199 Main st, Barrhead, Glasgow. T N Barrhead 121

Artificial Stone Co Ltd metal mfrs 22 Denby st Sheffield T A Reddiness, T N Sheffield 22710

Artindell Wm, Ltd, leather mfr 95 Aston st. Birmingham

Asbury W & Son, furniture mfrs Burnside, Wellingborough

ASBESTOS CEMENT BUILDING PRODUCTS LTD.

sole distributors of "Pitch," "Bipeak," "Doublex" & "Turnall" "Bevral" & "Mycelite" Asbestos Cement Goods, also "Turnall" Trafford Park, "Bipeak," "Doublex" & "Turnall" Trafford Park, Manchester. T A Trafbile; T N Trafford Park 1941

Asbestos Fireproof & General Paint Co (The) Ltd. paint mfrs Hurdsfield Street Road, Birmingham. T A Asbestos, Phone; T N Victoria 2346

Asbestos & Rubber Co. Ltd steam packing manufacturers 24 King Edward st Hull. T A Confidence, T N Central 6326

Asbury, Brodie & Co. Ltd. metals & chemicals, cobalt oxides & salts nickel & nickel alloys, nickel anodes, stainless steel sheets, rolls, wire dr. 99 George st. Parade, Birmingham 3. T A Chemicalite, Phone, T N Central 0417

Asbury Bros pipe & metal manufrs, 153A, Hockley hill, Birmingham

Ashcroft & Dove, transformers, 431 Bath st Birmingham

Ashby Joseph, gunmakers' machinist, Lanch st, Birmingham T N Aston Cross 0396

Ashe H G. Ltd, cut glass imports. 8 Acton st, Cheetham-on-Medlock, Manchester. T A Finerpot; T N Ardwick 1456

Ascher J. shipper, 2 Beaver st. Manchester. T A Ascheron

Aschkrissy S Ltd. cotton goods mers. 59 George st. Manchester. T A Aschkrissy; T N Central 8822

Ascot Service Ltd. refrigerator mfrs. Broadheath, Altrincham. T N Sale 2961

Ashell E. & Sons Ltd. shipping mers 43 Sackville st Manchester. T A Ascot T N Central 3774

Ascot Electric Gas & Electricity Co. electric light & power undertakings, Bagshot rd. Sunningdale, Ascot (T N Ascot 716) & High st Bracknell, Berks T N 80

Ash Electric Ltd. mfrs. electrical engrs 83 Lee Bank rd Birmingham (T N Midland 0062) & Lloyds Bank bldgs. King st. Manchester T A Autocaro; T N Blackfriars 8239

Ash A. & Son, cork mers. 55 James st, Devonport. T N Devonport 41

Ash Arch & Co. iron founders, Wood st. Willenhall, Staffs. T N 330

Ash Brun & Heston Ltd. wholesale implate workers, 11 Hartmouth st. Birmingham. T A Caledonia; T N Aston Cross 0531

Ash J & Son Ltd. surgical instrument mfrs. 7 Edmund st. Birm. T N Midland 4239

Ash G. Bryer Ltd. coal mers 8 & 9 King st, Weymouth (T A Ash; T N 120), 26 Southborough gro West Southborough, Bournemouth (T N 4011; The Tilleagh, Bournemouth (T N 6 & 139); Station rd. Verwood (T N 26) & 19 Romsey rd. Winchester. T N 215

Ash John & Co. lock manufacturers, Corner st. Willenhall, Staffs

Ash Joseph & Son Ltd iron & steel tank & co. mfrs. Eon st. south, Birmingham. T A Tanks; T N Midland 6440

Ash Joph. & Sons, carriage lidrs Alfred st. north, Nottingham

Ash Joph. & Sons, cutlery mfrs. Nelson works, 117 Pitsmoor st. Sheffield. T N Sheffield 26879

Ash & Lees Ltd. patentees iron manufacturers & metal perforators, 36 to 45 Meridan st. (T A Petry; T N Midland 6878) & Allison st Birmingham & corrugated sheet manufacturers, Gatto works, Great Bridge, Tipton. T A Petry; T N Tipton 1319

Ash & Rogers, lock & hinge manufacturers also brass founders Wolverhampton, Tarpeter st. Walsall. T N 4064

Ash S M. & Sons, leather factors Arcade & High st Aberdilery, Wales

Ash Tice & Co brass founders, 84B Northwood st. Birmingham. T N Central 6697

Ash Thomas & Co. Ltd. ventilator mfrs. 10, 19 & 14 Beckley st. Birmingham. T A Ventilate. T N Midland 4610

Ash Rubber Stamp Co Ltd rubber stamp makers, 19 Constitution hill, Birmingham T A Bilash, T N Central 7160

Ash Spinning Co. Ltd. cotton spinners, Ashaw, Oldham. T A Ash; T N Shaw 2344

Ash Alfd & Son mills, Back mill, Welham rd, Norton, Malton, Yorks

Ash Solomon, cap mkr 77 to 83 Back New Briggate. Leeds T N 23902

Ash William, fruit broker, 36 Quay st Newport, I. of W. T N 308

Ashall Brothers, gear cutters, 3484, Chester rd. Hulme, Manchester. T N Trafford Park 0079

Ashburn, Sons & Co. timber mers. 133 Bristol rd. Gloucester. T A Ashburn; T N 2326

Ashbee Harry, jeweller mar 11 Green st Manchester

Ashberry Philip & Son Ltd. electric plate mfrs. 21 Bowling Green st. Sheffield (T A Britannia; T N Sheffield 23648) & mfrs silversmiths, 10 Great Hampton st. Birmingham T N Central 0375

Ashbourne Silverplating Agency, silverplatedr, agts Imperial bldg. Victoria st Nottingham T N 4034

Ashbrook H. & Ltd cotton goods mfrs. 72 Sackville st. Manchester. T A Ashbrook; T N City 0120

Ashbrook Jas. engr Lofi rotary st Northwich

Ashbrook Wm. Ith fish mer. Wholesale Fish mkt. Manchester. T N City 4067

Ashbrooks (1933) Ltd cube mfrs Wood mill, Woodley, near Stockport T A Acetic, Woodley, T N Woodley 2300

Ashburn Manufacturing Co. cotton goods mfrs. 38 Princess st. Manchester. T A Cuntrbelt; T N Central 4691

Ashburners Ltd advertising agts. 10 Piccadilly, Manchester. T A Ashburners; T N's City 5880 & 9480

Ashbournham Tinplate Co Ltd, tinplate mfrs. Surry Park, Carmarthenshire. T A Baby T N Burry Park 1

Ashby A. H. & Co. wood turners, 112 Napier st. Sheffield

Ashby & Anderson Ltd. ironfounders, Hillidge pl. Hunslet, Leeds. T N Hunslet 75787

Ashby F. A. & Brand Ltd. brass, bolt & grate' mater manufacturers, 117 Oxford st. Leicester T N 4788

Ashby Frank & Sons Ltd crate accessories mfrs. Charlotte st. Bilbrey, Birmingham. T A Lagrage, Bilcelsy; T N Kings Norton 1126

Ashby James & Sons Ltd tea merchants, 114 Corn Exchange buildings, Manchester. T N Blackfriars 4798

Ashby, Liverpool Service, metal refiners; oxides & brindry, Garnerset wharf, Kingsland road, London st (T N Clissold 3878); tips, sieves, lino, mineralgas, refiners to The Monopoly Depuration Ltd; also cast friction metals (T A Ashby, London) & Chapel st. Liverpool. T A Pollar; T N Central 4810

Ashby & Son, potato mers. Brentford mkt. Brentford

Ashby Victor & Son Ltd. rubber tie mfrs. Ilverstor. T A Ashby

Ashby Wm. & Son Ltd. cement mers. Hellows wharf, High st. Brentford (T N Ealing 5060) & timber mers. Mersea av. Wouldham, Middlesex (T N's Harrow 0338 & 1170); Egham station, Surrey (T N Egham 127) & 1338 London rd. Norbury. T N Tulse hill 1078

Ashby Arth. Hit. seals mfr. 3 & 4 Holyrood st. Newport, I. of W. T N 141

Ashby Reginald Aikins, fish merchant, Fish dock, Grimsby. T N 2964

Ashby's Station Brewery Ltd. 23 Bridge st. Reading & bottling branch, Thames st. Station. T N 638

Ashcroft Henry & Son, fish curers & mers. Custom House st. Cardiff. T N 643

Ashcroft J. & Co. billiard table mfrs. 87 Victoria st. & 36 Cumberland st. Liverpool. T A Billiards; T N Bank 1867

Ashcroft Jas & Son, builders' mers. 7 & 27 High st. Colchester. or Warrington. T N 4

Ashcroft, James & Co timber merc Sandy rd Seacroft, Liverpool T N Waterloo 117

Ashcroft Richard & Sons, fish merchants, Wyre dock, Fleetwood T A Fishdocks T N 346

Ashcroft & Son mineral water mfrs Claremont st Old Hill Staffs

Ashcroft T jun. & Son Ltd timber merchants, 51 to 57 Bankhall st 62 to 68 First st Liverpool T A Mottle T N Royal 2591

Ashcroft, Whitehouse & Co velvet manufacturers, P Choke st Cheetham on Medlock, Manchester T A Ritual, T N City 2784

Ashcroft Ltd pulpit mers 103 Oxford rd Manchester T N Ardwick 3499

Ashdown H B (Sharp) Ltd, bakelite coal moulders, Perry Barr, Birmingham T A Sampoint, Pharm, T N Birchfields 0350

Ashdown & Co shipping agts 16 High st Hythe, Kent T N 67198

Ashdown (Chas) Chemist Pendine Co Dunchill Maesvaen Merth Tydfil T N Dunchill 78

Ashe T F. & Nephew Ltd wine & spirit merchants, 5 & 7 Allerton st. Liverpool T A Ashe T N Bank 4546

Ashehaus Co Ltd fine banners, Bellington Bolton, Lancs T N Glynde 1

Ashenhurst Dyeing Co Ltd (branch of the Bradford Dyers' Association Ltd q.v.), dyers, Ashenhurst works, Blackley, Manchester (T N Cheetham Hill 1634) & 4 Oxford st Manchester T N City 7840

Asher J & Sons Ltd book & note bks Bankers, Deptford rd Leicester T A Spinjoe 6

Ashfield E & Co tube fittings mfrs Oldham rd Blackheath, Birmingham T N Blackheath 1274

Ashfield Mill Co Ltd cotton goods mfrs Collier Valley rd Burnley T N 2716

Ashford A T & Co sign mfrs 194, Pitshill bridge, Crewdon T N Fairfield 4313

Ashford & Ashford Ltd hosiery manufacturers Hackney Hampstead Herts T N 91

Ashford & Sampson, hard & slate heat mfrs Westfield lane Highham Ferrers Northants T N Rushden 35

Ashford & Daniels, tool hol makers, 64 Moor st Rushden, Northants T N 44

Ashford, Dunn & Co Ltd chimney piece mfrs Byron st Hull T A Manjel. T N Central 7577

Ashford H W & Co Ltd jewellery mfrs 85 Hylton st B'ham

Ashford John & Son Ltd jewellery & gilt jewellery manufacturers, 10, 12 & 18 Great Hampton st Birmingham T A Tracy T N Central 8712

Ashford (Kent) Chamber of Commerce Ltd (Clerk A W Lloyd sec.), Lockyer's Normandy Ashford Kent T N 87

Ashford Motors goal engines Mill Rd st Ashford, Kent T N 10

Ashford & Norcott Brick Tile & Pottery Ltd 7 Bank st (T N n/a & 461 works, Beaver st Dover st Ashford & Canterbury rd North Willesborough, Ashford, Norcott & Sterling gro Wye Kent

Ashford Underwear Co Ltd hosiery manufacturers, Stirling rd Ashford Kent T A Underwear T N 109

Ashford Urban District Council (Electric Supply) electric light & power undertakings, Electric Supply works, Ashford, Kent T N 816

Ashford Urban District Council (Gas Undt.), gas manufacturers, Gas works Ashford, Kent T N Ashford 77

Ashford & Travel Bureau, shipping agts 146 London rd north, Lowestoft T N 306

Ashford M knitted goods mfr Heymoor st Birmingham T N Central 6840

Ashforth Joseph & Co Ltd fil & rasp mfrs Shorebank st Sheffield T A Saville, T N Sheffield 30103

Ashforth (The) Hosiery Co Ltd ladies' underclothing & hosiery manufacturers, Dunn Agnes st Nottingham T A Trocolors T N 58219

Ashgate Collieries colliery owners Ashgate Chesterfield T N 2872

Ashington Coal Co Ltd (Milburn house, Newcastle-on-Tyne (T A Ashington, T N 81668) & North Blyth, Blyth T N Blyth 241

Ashley Chas & Co Ltd blouse manufacturers, 67-73 Ardwick green north, Ardwick, Manchester & 20 Church st Manchester T A Alamode T N Ardwick 3771

Ashley & Dudley Ltd tomato mfrs 21 South st Gosport, Hants T N 3185

Ashley E G & Co Ltd waterproof clothing mfrs, 10 Charlton rd Hulme, Manchester T A Mackintosh, Manchester, T A Moss Side 1841

Ashley Anthony Works Ltd Climbers gro East st Hyson T N 3285

Ashley Manufacturing Co (Bristol) Ltd waterproof clothing mfrs 8 Dean st St Paul's, Bristol T N 21490

Ashley Vale Biscuit Co Ltd biscuit mfrs York st St Paul's, Bristol T A Daily, T N 21109

Ashley Wallpaper Co Ltd Lane ln Gosport Hants (T A Wallpaper, T N 3100) & 67 West st Southampton T N 1618

Ashley Wireless Telephone Co (1905) Ltd wireless instrument mfrs Finch pl Fulham st Peterborough T A Notary, T N North 358

Ashman Bros Ltd boot & shoe manufacturers, Pavilion, Bristol T A Ashman, T N Midsomer Norton 37

Ashman Herbt & Co Ltd leather mers 4 to 6 Broadquay, Bristol (T A Ashman T N 20811) & Kittering (T N 146) & Oakfield st Leicester T A Ashman

Ashman Herbt H & Son, colour manufacturers, Gloucester ln St Philips, Bristol T N 27878

Ashman Thos & Co, similar mers steam saw mills, Leigh green Mendip, Bath

Ashmead & Sons, motor body bldrs Mers walks Almond, Glos

Ashmole Japh motor car body bldr. 10 Charles st Northwich T N 406

Ashmore, Benson, Pease & Co Ltd plants for blast furnaces, steel works coke ovens, gas & coke handling, chemical works, gas works blast burning boiler mfrs of 1 Lion wedge st & pole Tarbrook works, Stockton on Tees T A Gasholder, Stockton-on-Tees T N 6101

Ashmore Chas & Son, wire ironmongers 1 & 3 Sheep st Bicester, Oxon. T N 91

Ashmore Frederick & Son, brass founders, Court 1, Lonsdale rd Sheffield

Ashmore J H & Co who stockers Lock hill, Cheltenham rd Grimsby T N 4906

Ashmorandum (Mfrs), wire tobacco mers 121 New Town row, Birmingham

Ashmore John, shop fitter, 6 Charlton st Hulme, Manchester T N Hulme Side 1119

Ashover Light Railway (Wm Hy Austin engnr), 84 Quarry Hill st Tunbridge, Kent T A Stephens, Lonbridge Station T N 149

Ashtead Potters Ltd pottery manufacturers, Victoria works, Ashtead, Epsom, Surrey T N 126

Ashted Light Co electric light fittings mfrs 120 Digbeth Milk st Birmingham T N East 1268

Ashton Abraham & Sons Ltd saw mfrs Burnt Tree works, Meadow st Sheffield T A Sharpness T N Sheffield 30032

Ashton R B & Sons, tow mers 148 Fairfield st Ardwick, Manchester T N Ardwick 926

ASHTON BROTHERS & CO. LTD. cotton goods manufacturers, Head office 49 Portland st Manchester (T A Ashtonjo T N Central 8641 (7 lines)) & Carrsfield, Middle, Barleyfield & Hewitt Bank mills & Wharf head Hyde T A Hollow T N Hyde 301

Ashton Bros Ltd saw manufacturers 66 Woodcock st Wigan T A Ashton, Wigan T N 129

Ashton Bros & Phillips Ltd paramhunter mfrs Lydgate ln Warrington T A Ostrich T N 613

Ashton Geo & Jas cab makers & mers Hope st Wigan T N 261

Ashton Gilbert & Co wreaths supplies 41a Queen st Birmingham T N 20474

Ashton Henry & Co cotton goods manufacturers 9 Chatham st Piccadilly, Manchester T N Central 6064

Ashton, Higgin & Co Ltd salt merchants, 30 Water st Liverpool (T A Brugnah T N Central 4397) & North Dunning lock, Liverpool T N Bank 2626

Ashton, Hume & Co Ltd merchants 35 Charlotte st Manchester T A Capricorn T N n/a City 3605, 3600 & 4097

Ashton & Holland Ltd quarry masters Ashton rolling Macclesfield (T N 241), Macclesfield, Hollin Tile & Limestone quarries, Macclesfield, Cheshire

Ashton, Hyde & Co exporters 29 Mitchell st Manchester T N City 1446

Ashton J O Ltd ladies' overall mfrs 4 Fairfield st Ardwick Manchester T A Mottle, Manchester T N Central 4381

Ashton J T Ltd tobacco mers 20 Wallgate Wigan T N 939

Ashton J & J Ltd cotton goods manufacturers, Newton Moor mills, Newton, Hyde T A Longcloths, Hyde T N 105

Ashton & Jackson Ltd timber merchs & carvers body bldrs Bar Gate st York T N 2662

Ashton Jn H Ltd timber mers Wallmersley Windsor bridge, Salford, Manchester (T A Mahogany, T N Pendleton 2476) & 17 Jenkins st Liverpool T A Astonish, T N Bootle 26

Ashton John & Son Ltd belting manufacturers, Gorton Tannery Tan Yard brow, Gorton, Manchester T A Strong, T N Miss 1401

Ashton Jn & Sons motor car body bldrs 104, Hawkshead st Southport T N 3457

Ashton Joseph & Sons Ltd cotton yarn merchants, Bell Avenue chamber T N Central 8478

Ashton & Lambert, cash in vestigators, 61 Richmond st Wandsworth T N Central 8478

Ashton, Leach & Cumberland Ltd furniture mfrs Molesworth st & Barlow st Hathside T N 1459

Ashton Lemuel & Co cotton gin mfrs 78 Morley st Manchester T A Lumire T N City 7481

Ashton & Moore (Metal Colourers) Ltd shop room platers, metal colouring enamel sprayers, lacquering, oxidising & all Trades st Birmingham T N Central 3164

Ashton & Oldham Ltd chemical mfrs 62 Market st Manchester T N City 7617

Ashton & Palmer, fish curers & cure Wholesale fish mkt Fish hill Hull T N 2418

Ashton Richard & Co Ltd ironfounders, 38 to 50 Chorlton st Manchester T N Midland 0340

Ashton Russell & Co Ltd dyers, Bleachers & Finishers st Pendleton, Manchester T N Pendleton 0038

Ashton Squire & Sons Ltd timber mers Claypole Oldham T N Main (Oldham) 4097

Ashton Thos & Ltd mill & factory furnishers, Norfolk st (T N Sheff 11 3671), works, Sidney st Sheffield T A Ashton, T A Sheffield 24394

Ashton W & Sons, chemists Jaders, 106 Irving st Birmingham T N Midland 1

Ashton W T & Sons, cotton goods mfrs Hope mill, Old lane & Whitehall mill, Bolton st Darwen T N 82 & 41

Ashton & Welsh Ltd trawler owners Station st (T A Welsh T N 245) & fish curers Wyre dock, Fleetwood

Ashton Wm Ltd potato mers 13 Sheaf st Sheffield T N Sheffield 24784

Ashton Wm & Sons Ltd mfrs stations Grosvenor works, Tulbeck st Southport T A Exhaprint, T N 3618

Ashton & Co (Estab 1787) Ltd cotton goods mers 48 Oberton st Manchester T A Blanket T N Central 0488

Ashton & Co (Nottingham) Ltd seeing cotton mfrs Robin Hood st Nottingham T N 11894

Ashton Kwim Tubes Ltd tube mfrs, Bloodgate st Birmingham T A Quinetance, T N Midland 6413

Ashton Gate Brewery Co Ltd Ashton gate, Bristol T A Gate, T N 40039

Ashton Rubber Co rubber waste mfrs 361 Oxenholme st Ashton under Lyne T N 2421

Ashton Saw Mills Ltd packing case mfrs Winterstoke rd Bedminster, Bristol T N Bristol 34097

Ashton Vale Iron Co Ltd (W Bamford, sec.), rail brick mfrs Ashton Vale Bristol (T N 34604) Albion chambers Small st & works, Bedminster, Bristol

Ashton Weaving Co Ltd, cotton goods manufacturers, Alma Bridge mills, Chesterfield st Ashton under-Lyne T N 1237

Ashton with Ouseburn Ltd boots, Hall gate, Coldbrook, Yorks T N 4

Ashton Jas J basket manufacturer, Gowdall, nr Snaith, York

Ashton J P cotton agt 43 The Albany, Oldhall st Liverpool T N Bank 1473

Ashton Joseph, woollen mfrs, Abbey mills Newmarket, Morpeth

Ashton Ralph, hide mers, Staines mill, Bramley Wood rd, Waterloo, Tadcaster T N 194

Ashton Thos corn mer 44 Bromley rd Abergavenny T N 2588

Ashton Thos mineral water mfr Potters Bank Tree st, Lancs

Ashton under Lyne & District Mineral Water Bottling Co Ltd Portland st Ashton under Lyne T N 2084

Ashwell Henry & Co Ltd bleachers Belfort rd Nottingham (T A Moorland T N 78121) & 37 Heywood avenue, Manchester T N Blackfriars 0788

Ashwell & Nephew Ltd heating apparatus mfrs Berkby ln Leicester (T N 1611) 117 & 118 Imperial bldgs 7 Oxford st Manchester (T A Hamma T N City 9248) 101 Newhall st Birmingham (T N n Central 1225 & 9842) & 104 Douglas st Glasgow T N Central 1798 T A Phamm

Ashwin M H & Son, corn mers Union st Stratford on Avon T A Ashwin T N 21

Ashworth A Sam Ltd felt hat manufacturers Hey st Ardwick n, Manchester T A Adamant, Ardwick T N Denton 2003

Ashworth A Sons & Sons (Bury) Ltd felt manufacturers, Bromley st Bury Lancs T A Ashworths, T N 21

Ashworth Andrew & Sons, fish mers Slough mill, Burnley rd Haslingden Burnley T N Nelson 726

Ashworth, Armitage & Wilson Ltd wall paper mers 259 & 260 Corporation st Birmingham (T A Lewdoon T N Central 7414) & 58 north Castle st Liverpool T A Pentland T N Central 1471

Ashworth B & Co (Dunscroft) Ltd shipping mers 71 Whitworth st Manchester T A Bagnall T N Central 7.15 & 8498

Ashworth Bros (Hyde) Ltd cotton goods manufacturers, Portwasser mill, Hyde Brooks T N Dukinfield 1

Ashworth Brown & Co Ltd woollen merchants, 4 & 96 St Paul's st Leeds T A Woollens T N 4981

Ashworth C Butterworth, flannel mers 8 Butterworth st Rochdale T N 2011

Ashworth C & Co shipping merchants 28 Mitchell st Manchester T A Wechsly T N Central 9

Ashworth Chas & Sons Ltd rubber dealers Irwell Street mill, Ashton under Lyne T N 2426

Ashworth David & Sons saw mill proprs New Hey Recup T N 177

Ashworth, Hardman & Co wholesale tinplate warehouse, Teddington rd Fitton Bury Lancs

Ashworth J & Sons motor car body bldrs Halifax Wakefield Rochdale T N Whitworth 4170

Ashworth George & Brothers earthenware & stoneware manufacturers, Broad st Hanley, Stoke on Trent T A Ashworth, Hanley, T N Hanley 243

Ashworth H & Co mfrs of imitation jet ornaments 20, 21 & 22 Victoria st Birmingham T N Central 3687

Ashworth H & Son heating engineers Horwich st Bury Lancs T N 419

Ashworth H H & Co who stationers 41 Brown st Manchester T N Central 10.

Ashworth H W & Co machine mfrs Broughton st Strutter rd Manchester T N Jordan (Park 0519

Ashworth, Hudson & Co Ltd cotton goods mfrs 16 Charlotte st Manchester (T A Hazel T N City 1940) Market st Brooklan, Manchester (T N Droylsden 1177) & Morton st Fallowfield, Manchester T N Levenshulme 1048

Ashworth Hy & Sons, cotton goods manufrs New Eagley mills, Ashworth lane Bolton (T N Eagley 16) & 18a, Booth st Hanley st Manchester T A Corona T N Central 7702

Ashworth Herbert Ltd cotton mers 20 Mosley st Manchester T N Central 8564

Ashworth & Hopson Ltd ribbon mfrs Avenham rd (Claude Hamlin, Blackpool T A Ribbon Blackpool T N Blackpool 80.)

Ashworth & Hurst Ltd slipper mfrs Star works Burnley rd Rawtenstall Rossendale, Lancs T A Darbulte T N Rossendale 130

Ashworth J Spencer Ltd chemical mfrs Dunscroft Hadfield Manchester T N Hadfield 15

Ashworth Jas Ltd twine mfrs Acre mill, Shackleton, Bradford T N Heap 63

Ashworth James (Manchester) Ltd dyers, Smedley Dye works, Smedley ln Manchester T N Collyhurst 1019

Ashworth Jn & Co (Timber) Ltd timber mers Trafford park, Manchester (T A Platimus T N Trafford Park 2044) & saw mills North Shropshire, Saw mills, Newport, Salop T A Ashworths, Newport, T N 84

Ashworth John (1906) Ltd cotton spinners, New mill, Halland st Astley Bridge, Bolton (T A Mantyth Bolton T N 1640) & Newtown mill, Pendlebury Manchester T N Swinton 2591

Ashworth John (Manchester) Ltd hide mers Ashworth st Bury Newell Manchester T A Pickelsheet T N Brunswick 2500

Ashworth Jn & Son, office fitters, Traffic st Kane mill Manchester T N Blackfriars 9694

Ashworth John Arth Ltd hide mers Small's Bridge, Little borough, Manchester

Ashworth Joph & Sons Ltd oil cake mfrs Frodsham Bridge, Warrington T N Frodsham 143

Ashworth & Jowett, wool merchants, 128 Thornton rd Bradford T A Brett T N 1266

Ashworth, Kirk & Co Ltd timber lumber London rd Nottingham (T N 1081) & Ashwin's Dock, Hull T N Central 3144

Ashworth Miles Ltd cotton waste mers Jenkinson mill, Halifax st Holdsh T N Miles T N 2194

Ashworth O & Co Ltd dyers 46 Tib Moseley st (T A Unilish T N Central 0863) & 83 Sackville st Manchester & Ulster Bleach & Dye works, Middleton, Manchester T A Middleton 1264

Ashworth Oliver & Co machinery mers Clock ground Bury Lancs (T N 148) & Black ln Rochdale, Manchester

Ashworth Original Ltd boiler fitt mfrs Dalsky st Bury Lancs

Ashworth Parker, high speed steam engines Riverside works, Elton, Bury, Lancs T A Ashworth

Ashworth R H & Co Ltd lace curtain mfrs Tennyson st Nottingham T N Nottingham 2

Ashworth Ralph & Co sanitary ware stoving works, Littleborough Milner T A Ashworth Littleborough, T N Littleborough 242

Ashworth & Royle cotton goods mers Fairfield st Manchester

Ashworth Samuel N, (1906) Ltd silk & staples warehouse, Dunkinfield works, Higher Ashton st, Manchester T N Ardwick 3781

[illegible] & Smith Ltd Blackburn, Primrose works, Oldham rd T N Blackburn 2871

Ashworth & Sons, [illegible] Clarke Bank farm, West Leigh, Lancs

Ashworth, Son & Co. Ltd. weighing machine manufac turers, Millbank Iron works, Dewsbury (T A Weigh T N 697) 13 Dock st Newport, Mon (T N 2611) Room 19 Hudson Bldgs (T N 2171) 17 Jamaica st Glasgow (T N Bell 2474) & 71 Mosel Portsmouth T N 7054

Ashworth & Sons (Bolton) Ltd flag Co cotton food refrs Phoenix mills, King st Bolton T N 6988

Ashworth T & Sons shirts refrs 101 Bk Hall Rochdale (T N 2811) & 41 Cooperative st Manchester T N Blackfriars 7519

Ashworth T W & A Hilton mers by power Bury Lancs T N 48

Ashworth Bros & Co Ltd iron foundrs Vulcan works Accrington rd Burnley T N 1053

Ashworth & Hopson pickers & [illegible] refrs Gorton Charing cross st Hulme 30 T N 2855

Ashworth William & Son knit ne schemings refrs 8 Chinham st Chorlton lr Manchester T A Brimmings T N Central 2866

Ashworth Wm & Son fustian refrs Hanging rd Holme Bridge T N 48

Ashworth Ltd T H inflow refiners, Bridge st Chur Accrington T A Hospitter, Church T N 401

Ashworth Arthur chemical manufctr Fernhill wks Park rd Bury T A Hospice T N 85

Ashworth Edwin, handle hide skin & leather merchant & gelatine & glue manufacturer, Bellamy mills Halifax T N Halifax 19

Ashworth Joseph hair pins Brown st Bolton T N 2165

Ashworth James, Park ironmonger, cutler & Mineral water Manufc & Wood st Rochdale T A Ironmonger

Ashworth Jas & Sons Ltd Bury rd Walsden, Todmorden T A Jamies T N Todmorden 484

Ashworth Jn Wilf Lowther Hall Hill, nr New Hall Hey rd Rawtenstall T A Hill T N 1

Ashworth Ltd [illegible] st worker, 28 Oldham st Ardwick Manchester T N Ardwick 2447

Ashworth Oswald wire potato mer Hartley st Heywood, Lancs T N 6195

Ashworth Richard, Ltd & Dk carpet manufacturer Bridge Hall works, Waterfold Brownedale, Lancs & Longshino mills Rawtenstall Rossendale Lancs T A Fabric, Waterfold T N Rossendale 418 Branches at Middlesbro Ashworth st Cardiff Ltd

Ashworth William jobbing mer Hunt passage B 4, Smithfield market Manchester T N Office 1601

Ashworth Ltd slipper refrs Albion mills Albion st Bury Lancs T A Slipper T N 182

Ashworth Ltd Jas family Ind slipper 82 Princess st Manchester T A Ashworth T N Central 1418

Ash Mill (Pty Ltd) & Ltd, cotton manufrs Hollinwood Oldham T N Lab north 190

Ashton Ltd [illegible] Ashton rd Aston Birmingham T N Central 1279

Ashton Ltd [illegible] st Rutland st Halifax T N 2111

Ash Wm & Co potato & West gas Halifax T N 4308

Ashton Brick & Tile Co Ltd brick manufrs Ashton, Doncaster T A Brickworks T N 3

Ashton Brick & Tile Co Ltd Ashton, Doncaster T A Brick Ashton T N 10

A Ashton & Son engineers 41 Hengrave st Lancaster

A Ashton & Son machinists Wellington st Chapel st Bolton T A Ashton T N potato mer Bridgeford market Birmingham T N Birmingham 1

A Ashton & Son mer Station yard Wakefield T N 2603

Ashton Bros Ltd & sons mers Hight st Buckhurst Hill, Essex T N Buckhurst 0170

Ashton Lumsdell & Holding tackle mfr Avon works, North st Bristol

Ashton & Quine Ltd cotton waste refrs 1 Cooper row, Liverpool T A Cheshire T N Bank 4187

Ashton Hatch glass mfr Blagdon Malvern, Worcester T N 13

Ashton Thos & Ltd electrical Engrs 37 Bridge st Darlaston nr Wednesbury T N Darlaston 322

Ashton Fred, ship & yacht builder Lancaster terr, Ladbroke Grove st West Bromwich

Ashton Ltd refrig Pumps Sec st st Glasgow T N Douglas 2782

Ashridge & Hurst Ltd Supply Co 101 Bk st Birkenhead Yorkshire

Ashworth Hurst Langshaw & Son watch mers 102 Market st Tyldesley, Glo Glasgow

Ashworth Mr Chas Hewitt carriage mkr Humber works Great Hampton st Hull T N Central 3446

Ashton & Wheatcroft, hosiery refrs Hy Ind Leicester T N 2140

Ashton & Wilson Ltd Hire underwear refrs Stanford st Nottingham T N 3018

Ashton Hilt Co Ltd window lifts refrs Crescent rd Cowley Oxford T N 70.4

Ashton F C & Co electro plate refrs 20 Cambridge st Sheffield T A Ashton T N Ind 31 3832

Ashton Ash national Co operative, Society Ltd meat merchants Aspinall Ltd Cooperative T A Beaver T N 7

Aspden Thos & Son Ltd timber merchants, Appleby street Blackburn T N 1045

Aspey Geo & Son Ltd soap refrs 11 Neville st Leeds T A Aspey T N 17066

Aspin Jas & Sons, varnish refrs 87 Hyde Park st Glasgow T N Central 5284

Aspinall (Kapu) Ltd wire & spring merchants 22 Park row, Leeds T A Kapu, T N 28394

Aspinall Thos Ltd mating & finishing material refrs Bank st & Chalton chemical works, Water st Bolton T N 1882

Aspinall Thomas & Sons (Wigan) Ltd chemical manure manufrs Dayers, Walkden avenue, Kenyon rd Wigan T N 1564

Aspinall Ernest, wire comb 49 Victoria st Blackburn T N 6871

Aspinall J. B. cotton goods refr 18 York st Manchester T N City 1474

Aspinall Wm spice mer 169 Holden st Nunes Brook Ashton under-Lyne T N 1198

Aspinall & Sharpe Ltd central manufacturers, Bank st Mitcham T N 1097

Aspinwall & Co gas machine cotton manufrs 3 Queen st Bradford

Aspley Manufacturing Co Ltd, wire hinge refrs, Parnell st Nottingham, T N 7004

Aspro Ltd refrig chemists, Trading Estate, Slough T A Aspro T N 426

Aspinall Jas Ltd rollers machinery manufacturers, Dewsbury Gate rd Wakefield, Dewsbury T N Heckmondwike 1

Aspinall James Dixon & Son Ltd wools machinery manufacturers, 14 Marshall st Mosley, Leeds T N 13

Aspinall Wm Ltd machinery refrs High Road Well works Halifax T A Lilli, T N 51258

Aspinall, & Co Ltd machinery refrs Hampson st Salford, Manchester T A Blackfriars 6

Aspinall Geo & Son woollen machinery manufacturer Prospect works, Bradford Ind Bradford T N 414

Aspinall & Simson naturalis refrs 10 Grosvenor Halifax T N 3489

Associated Aluminium Co Ltd aluminium founders, Rookhurst Lane bridge Coventry T N 87

Associated Asphalt Co Ltd asphalts manufrs Trafford park Manchester T N Trafford Park 0171

Associated Iron and Manufacturers Ltd Penistone Sheffield, L M & S Dept, Great Howard st Liverpool (T N Bank 1221) Arthur st Victoria Manchester (T A Huntsman Manchester T N Ar Brick 1088) Stafford st Stockton on Tees & High Street goods station, Glasgow T N B 1246

Associated Brass & Copper Manufacturers of Great Britain Ltd brass manufacturers Kings court, Cannon row, Birmingham T A Tubes T N Central 3174

Associated Pressed metals Birmingham Ltd Cowper st Birmingham T A Monocraft T N Northern 1946

Associated Breweries Ltd Westbourne rd Sandiland T A Breweries T N 4074

Associated Ltd & Jile Works Ltd brick refrs 31 wharf Chelsea, Hants (T N 962) & Hinchliffe Wakfield T N Dunham 304

Associated British Machine Tool Makers Ltd Empire Bank Bldgs King st Manchester (T A Britoolmak T N Blackfriars 4807) Stanley Bldgs City rd Leeds (T A Britoolmak T N Leeds 2419) 47 Blythswood Newcastle on Tyne (T A Britoolmak T N 26341) 76 St Vincent st Glasgow (T A Britoolmak T N Central 7411) & 104 & 106 Colmore Row st Birmingham T A Britoolmak T N Midland 1039

Associated Cement Makers Ltd Iron working refrs 40 Newland Northampton T A Cemmak, T N 174

Associated Electric Welders Ltd Railway st Grimsby T A Welders T N 3046 & 3[illegible]

Associated Engineering Ltd motor vehicle (commercial) refrs 96 Hebden Junction, Leeds T A Commotor Leeds T N 51 Hebden 813

Associated Equipment Co Ltd (The) commercial vehicles head office, Windmill st Southall, Middlesex (T A Vanguard T N 4141 Southall) 8 St Vincent st Glasgow (T A Vanguard T N Central 2811) 84 Cornhill Birmingham (T N 3464) 6 High st Below Bar Southampton (T A Vanguard T N Southampton 2083) 1 & 2 Bridge Chester Bridge st Wrexham (T A Vanguard T N 2155) Kensington passage London rd Hull Halifax (T A Vanguard T N 2481) & 48 Fountain st Leeds T N 4801

Associated Fire Alarms Ltd fire extinguishing appliances refrs 44 Hilliard st Leicester (T N Central 3844) 79 West Regent st Glasgow (T N Douglas 1400) & 18 Lonsdale st Manchester T N Central 9102

Associated Glycerine (Sales) Ltd 21 Bolton st Sunderland T N 1215

Associated Iron & Metal Trade Ltd metal plate & sheet refrs Richmond Bridge works Cambridge st Twickenham T A Metalice T N Popesgrove 2811

Associated Lace Manufacturers Ltd Zebrette buildings, Abert hill Nottingham T A Zebrette T N Central 1164

Associated Manufacturers Ltd Bilston town, Middlesex T N Radfield 0919

Associated Mustard Optician Ltd mental instruments refrs 19 & 20a, West Bute st Cardiff & 8 Subway rd Derry Hook (T A Aned Derry T N Derry 18) & 106 Aldersgate st Newport Mon T A Aned T N 2784

Associated Ltd Longlite Manufacturers Ltd Kingsway works, Luton T N 801

Associated Orthopaedic Manufacturers Ltd Kirkcaldy mfrs Sussex Iron works, Moreton, Nottingham, Kent T A Sussex Iron, Nottingham T N Nottingham 41

Associated Rubber Manufacturers Ltd motor tyre refrs 100 Victoria st Bristol (T N 21783) & Alnagam mills, Harpenden, Herts T A Alnagam T N 4

Associated Sound Film Industries Ltd cinematograph film refrs Hagley road Wembley T N Middlesex T A Aedim T N Wembley 3041

Associated Transports Ltd stevedores, 8 Strand st Liverpool T A Aftertrath T N Bank 468.

Association of Fruit Brokers of Manchester, 836 Deansgate, Manchester T N Blackfriars 3814

Association of Jute Spinners & Manufacturers (Frank S Oakley, sec) 8 Cowgate, Dundee T A Employers, T N 2605

Association of Irish Protection Agents Ltd (S G Partington, sec) 24 Thompson st Derry Lancs T N 129

Astbury H & R Carpet of Manchester goods 211 Deansgate, Manchester T A Astarpiam T N Blackfriars 5134

Astbury Harry Ltd mechanical engineer Abbey lo Hockley hill, Birmingham T A Hotspur T N Northern 1768

Astbury Jn & Son, cement mers Pies Farm, Rolling Lincolnshire T N 4

Astbury & Pickford Ltd calico printers, Lomb mill, Delph, Oldham (T N Delph 40) office, 14 Richmond, Manchester T N Central 1672 & 3841 & Delph 31

Astell Bros Ltd timber merchants, St Leonards st & Dock Mill st Bedford T A Consulting, T N 434

Astin Ltd
makers for Artel Astor, Arrel Johnston & Galloway cars, Coburn works Leatherworth, Surrey T A Astarmage Phone, T N Leatherworth 114

Astor Shipping Co Ltd ship owners, 70 Mariners' Exchange, Cardiff T A Astor T N 1196

Aston Bros Ltd wholesale clothiers, Hanging royd, Hubden Bridge (T N 94) & Friendly, Sowerby Bridge T N 81231

Aston Frank & Son Ltd dress goods manufacturers, Friargate mills, Ingley Leeds T N Stanningley 71131

Aston Jonathan & Sons, cotton waste manufrs Fountain st north, Bury, Lancs T N 411

Aston & Co wood box makers 296 Burgess st Grimsby T N 2311

Aston Marcus Ltd cotton spinners, Wilmslow, Church Wilmslow, Derby T N Glandlow 16

Aston Thos Ltd lace refrs Bridge mills, Long Eaton, Nottingham T N 146

Aston Samuel & Son manufacturer, Clyde works, Denison st Nottingham

Aston Chas wine grocer, Crown st Northwich, Cheshire T N 194

Astley, Brook & Co Ltd Sycamore garage manufacturers, 34 George st works, Leeds rd Huddersfield T A Astley, T N 1881

Astley Fred & Co tile cement & mers 47 St Jones st Sheffield T N 1918

Astley Fred Ltd wire grocers, Water st Blackburn T N 6088

Astley J & R Ltd reed & healds manufacturers, Higson st Blackburn T A Reeds T N 6731

Astley John & Sons Ltd piano refrs 4 Broad gate & Greyfriars lr Coventry T A Astleys T N 3157

Astley Jas & Chemical Co Ltd oating chemists, Mallinson st Astley Bridge, Bolton T N Bolton 1754

Astley Field Mills Ltd cotton goods refrs 4 Kelvin st Manchester T A Astexfi, T N City 6418

Astley Paints Ltd paint refrs Lyttelton lr Foleshill, Coventry T N 587

Astley Chas steel metal worker, Alstree st Bootle, Liverpool T N Bootle 1749

Astley Chas & Sutcliffe, leather merchant, Blackwater st Rochdale T N 1240

Astmoor Tanning Co Ltd (The), Runcorn & Astmoor, Halton, Cheshire T A Oakroes, Runcorn, T N Runcorn 321

Astobel Company Ltd wool fencing refrs Dartmouth rd Paramarsh, Guildford T N Guildford 149

Aston Prof Stockbridge & Son gramophone refrs 193 Coventry st Birmingham T N Central 1[illegible]

Aston Grant & Co Ltd timber mers Cinema wharf, Woking T A Aspinstone T N 1184

Aston H Ltd wrifling ring refrs 75 Vyse st Birmingham T A Notes T N Northern 1868

Aston J C Ltd wholesale stationers, 89 & 40 Smallbrook st Birmingham T N Midland 0914

Aston J H & Sons, oil inspter 140 Devonshire st Huddersfield T N 1240

Aston Martin Ltd motor car & carriage refrs Feltham, Middlesex T A Automartin T N 218

Aston S & Son Ltd furniture refrs 6 & 11 Regent st Wrexham T N 80

Aston & Sothern maker up, Richford st Oxford rd Manchester T N Central 6858

Aston F Ltd mfrs opticians, 6 Northampton st Birmingham T N Central 0344

Aston W H (Worcester) Ltd timber merchants, Diglis docks, Worcester T A Rosen T N 1184

Aston Co (The) (A V) & Bros mers Aldwood rd Sheffield T N Sheffield 30442

Aston Street Co Woodin Bromford Erdington, Birmingham T A Durability, Birmingham, T N Erdington 0484

Aston Cabinet Co office furniture manufacturers, 101 Monmouth st Birmingham T A Astonmk T N Aston Grove 3414

Aston Chain & Hook Co Limited (The) (Victor, Perfection jack & chain later chains), Bromford st Bordesley, Birmingham T A Chainmakk Erdington, T N Erdington 2484, T N 417

Aston Chemical & Insulating Co (The), slag wool refrs 21 Kings road Birmingham T A Thermopaction, T N Victoria 0166

Aston Cross Manufacturing Co Ltd malleable iron founders, Saxon works, Walsworth st Aston, Birmingham T A Wallport, T N East 0095

Aston Insulating Co insulating material refrs 165b, High st Aston, Birmingham T N Aston Cross 1700

Aston Junction Co Ltd slate & slab & brick building material mers Aston st Birmingham T A Concrete T N Aston Cross 0863 (2 lines)

Aston Printing Co account book refrs 1 & 2 Mary Ann st Birmingham T N Central 1769

Aston Road Saw Mills timber mers 9 Aston rd Birmingham T N Aston Cross 2661

Aston Screw & Bolt Co Ltd steel refrs Miller st Aston, Birmingham T N Aston Cross 860

Aston A R veterinary medicines mfr 77 High st Tarporley, Cheshire T N 4

Aston Herbert mechanical engr 884, Gladstone rd Boscombe, Bournemouth

Aston Renny, sheet metal worker, Cannon st Burnley

Astor Robert Co Ltd 50 Great Clanton st Birmingham (T N Central 3878) & 141 North st Glasgow T N Central 7276

Astrachan Ltd worsted & woollen fabr & dress goods & stockinetts, Albert mills, Albion st Leeds rd Bradford T A Worsted, Phone T N 236

Astral Engineering Co mfrs electrical engines Alcan rd Penders End, Middlesex T A Astralco, Enfield T N Enfield 2234

Astralok Manufacturing Co wire mattress mfrs Newcastle chambers Angel row, Nottingham

Astriana Shoe Ltd iron sec proprietors, Post Office buildings, Middlesbrough T A Smelting, T N 1943

Astwick & Co dried fruit repers 21 Victoria st Liverpool T A Work, T N Bank 1337

Astwick W T, motor car body bldr 83 & 84 Sherlock st Birmingham T N Midland 1647

Atco Motor Lawn Mower agricultural implement mfrs Calcot, Reading T N Reading 1843

Atcherley Products Ltd oil mers Dudley Port, Tipton, Staffs T N Tipton 2728

Atco Ltd, disinfectant mfrs Bedley st Milford pl Leeds T N Armley 3844

Athenaic Mills Co Ltd hosiery manufrs, Athenaic mills, Hawick T N 248

Atlas Mill (1919) Ltd cotton spinners, Lees, Oldham T A Atlas, Lees T N Main (Oldham) 4900

Atlas Ltd & Swain golf clubs mfrs Union st Uxbridge Fields, Wolverhampton T N 20892

Atherton & Co mfr Charles st Smallbeds, Short Heath, Wolverhampton, Staffs
Atherton Brothers Ltd cotton machinery manufacturers, Hanover Street foundry, North rd Preston T A Atherton, T N 5348
Atherton Bros (Blackpool) Ltd shop fitters, Peter Street saw mills, Blackpool T A Timber, T N 871
Atherton & Clothier Ltd glove mfrs 8 Court Ash, Yeovil (T N 17) & Ogford st Woodstock, Oxon T N 7
Atherton G & Co mfrs 604 Royal Liver bldg Liverpool T A Atherton, T N Central 1643
Atherton James (Sycamores) Ltd hardwood mfrs Holiday Walk, Bury, Lancs T A Sycamores, T N 606
Atherton Peter & Co machine brush manufacturers, Blackburn rd Bolton T N 1013
Atherton & Sons, motor body builders, Tweed st Chapel st Leigh, Lancs T N 36
Atherton Mills Ltd Victoria mills, Atherton, Manchester T A Athmills T N 2288 & 215
Atherton Harry, show card mfr 157A, Lord st Southport
Atherton Jas metal cut body table 4 & 6 Jasper st Liverpool T N Royal 3790
Atkinson Ralph fruit seed Wholesale, nkt Bolton T A Atherton T N 2828
Atkinson Wm window blind mfr 13 Bank st Warrington T N 1168
Atkol Asbestos & Rubber Co rubber merchants, 34A, Robertson st Glasgow T A Libro, T N Central 7710
Atkon Wm H needle maker, Hipley Mounts, Ripon Canterbury
A T J Mfg Co Ltd hinge manufacturers & stampers & pressers, 118 Percy rd Great Birmingham T A Attorney, T N Victoria 0850
Atkey Pascall & Son Ltd cooking apparatus makers 39 & 30 High st & 8 Pelham rd Cowes, Isle of Wight T A Atkey, Cowes T N 81
Atkin Bros tannery mfrs Marsh Chapel North Thoresby, Lincs T N Manor chapel 14
Atkin Bros painting fab mfrs Prospect st Radford Nottingham T A Atkin, T N 78 340
Atkin Bros (Silversmiths) Ltd silversmiths, Trure works, Matilda st Sheffield T A Trurest T N Sheffield 20249
Atkin Bros & Co tanning materials merchants, 4 Cannon st Manchester T A Pectic, T N Blackfriars 0709
Atkin Fr Brook & Sons potato merchants, Higher Oswald st Manchester (T N City 6334) & 4 Oxford Buildings rd Manchester
Atkin G & Co Ltd drum goods mfrs 46 Well st Bradford T N 1402
Atkin & Mason Ltd hosiery mfrs Tudor st Sutton st Ashfield T N 300
Atkin Parkin Ltd mineral water mfrs Cromwell rd Grimsby T N 8008
Atkin & Sons (1921) Ltd saw mfrs 98 Bradford st Birmingham T A Atkin, T N Victoria 1840
Atkin H brush manufacturer 12 Back Rhodes st Halifax
Atkin Lamb Hosiery Ltd 48 Broad st Nottingham T N 3331
Atkin Prior, letter mkr (back of) 47 Milton st Sheffield
Atkin Bros underclothing mfrs Regent st Blackley T N 777
Atkin Bros (Blackley) Ltd hosiery mfrs Bond st Blackley T N 78
Atkins & Co plumbers mfrs Bowkwell works, Bradford bank yard, Nottingham T N 75989
Atkins E Ltd folding baby car mfrs Aircraft works, Alperton Mill lane (T A Aircraft Wembley T N Wembley 2606) & 49 & 43 Tennant st Birmingham T A Bellatrana T N Midland 1738
Atkins F & Co Ltd tin box mfrs 3 New st Birmingham (T A Dendilinks T N Central 4300), works Dairycoates works, Gipsyville, Hull (T A Decorate, Phone, Hull T N Central 37080) & 32 Purdeys st Glasgow T A Dentilinks
Atkins F W Ltd jewellery case mfr 104 Vyse st Birmingham T N Central 2888
Atkins George & Son, timber merchants, North st Brannton, Devon
Atkins L & Sons, carry comb mfrs 80 Wood st Willenhall, Staffs T A Atkins, T N 45
Atkins (Peterborough) Ltd machine tool makers Old Fletton Peterborough T A Atkins Old Fletton T N Peterborough 268
Atkins Metals Ltd metal merchants 287 to 289 Bradford st Birmingham T A Alloying, T N Victoria 1696
Atkins F wire hawker 1 Lowell st Halifax T N 2267
Atkins Hugh May (Hire) lamp goods dlr 85 Vyse st Birmingham
Atkins Frank rag mer 14 station rd Batley, Yorks T N 78
Atkins Hy 1 new mills, Capel le Ferne, Folkestone Kent
Atkins Percy Howard, wire tobacco mer 68 & 70 Violet rd Leicester, Leicester
Atkinson A & Co customs mfrs Phoenix works, Gladd la Wake 9681 T N 2955
Atkinson A & Co hardware mers & dlrs 35 Melville st Lincoln T N 333
Atkinson Asquith & Co Ltd who tea mers 94 Southbridge rd Bradford T N 2820
Atkinson Bros artists in stained glass, 3 Lamesley New castle on Tyne T N 84661
Atkinson Brothers, fish merchants, Lingard Mouth st & Fish dock, Grimsby T A Lancou T N 3270
Atkinson Bros & Co (Wigan) Ltd wholesale grocers, Eleanor st Wallgate, Wigan T N 107
Atkinson C & Co Ltd cutlery mfrs Milton works, Milton st Sheffield T A Atkinson, T N Sheffield 21290
Atkinson C & Co Ltd cotton goods manufacturers, Lower Clough mill, Barrowford, Nelson, Lancs T N Nelson 17
Atkinson C H Ltd coal merchants shippers & exporters, 35 Water st Liverpool T A Atko T N Bank 8662
Atkinson & Charwell, spring mfrs 8 Castle gate, Nottingham
Atkinson & Davidson, motor car body builders, Cathedral court, Castle st Carlisle T N 617
Atkinson H B & Co channel appliances mfrs 36 & 38 Dock st Hull T A Retort, T N Central 1456
Atkinson H Frank & Co steel mfrs Queen s Road works, Sheffield T A Steel, T N 20859
Atkinson H M & Co, cotton goods mfrs 9 Oxford st Manchester T N City 6001
Atkinson H P & Sons, ship brokers, Midland Bank buildings, St John st Leeds T A Oasis, T N 71
Atkinson P & Co wine & spirit merchants, 73 Mosley st Manchester T A Cognac, T N City 8834
Atkinson Frank Ltd cotton goods mfrs Primrose mill, Harle Syke, Burnley T N 2464
Atkinson G H Ltd who, tobacco mers Market pl Doncaster T N 1170
Atkinson G W & Co who clothiers, New Park st mills, West st Leeds T A Atkinson, T N 27355
Atkinson Geo & Co saw mfrs 9 Mill la Cardiff T N 882
Atkinson Geo Hy & Sons, stone mers Hillhouse Edge quarries, Holmfirth, Yorks T A Stone Holmfirth
Atkinson Geo & Sons Ltd fruit mers Aunhill Flats (T N 86) Exchange bldgs Bermondsey West Bankside (T N 58) & John st Consett, co Durham
Atkinson, Glover, Burrup & Co Ltd timber mers, reg office, South dock, Hull (T A Atkinson T N 2401) 21 Mosley st Newcastle on Tyne (T A Atkinson T N 21781) Immingham dock, Grimsby (T A Neandrin T N Immingham 34), Blyth (T N 87) & Dock Field bldgs Jubilee Mill Milfoot rd West Bromwich
Atkinson, Gould & Co Ltd who clothiers, 9 Market st Manchester T N City 6894
Atkinson H G Bon & Co Ltd cement mers, office, 28 Tue Gate & 1 & 3 Warehouse bldg, Leeds (T A Import T N 8 27381) & 8 & 10 Mark st Hull, Hull (T N Hull 31 25 26) & 24 Nelson st (T N 2981) & 1 & 2 & 3 & 4 City st Bradford (T N 181) & Vicarage st Chesterfield Wakefield T N 2188
Atkinson H Garnett Ltd tinned mfrs New mills Newsome Hill, Bradford T N Hill 147
Atkinson H & Ltd textile shippers 78 John William st Huddersfield T A Alexander T N 1161
Atkinson Hasenick & Co textile machinery merchants, 8 Carrer st Bradford T A Hasenick T N 794
Atkinson Henry & Sons Ltd concrete floor mers Carlton hill, Leeds T N 8 30061 & 30062
Atkinson J & Co tea mer haults (Lime st Lancaster T N 670
Atkinson J & Co Ltd Burlaam merchants 4 Mosley st Manchester T A Sugar, T N Blackfriars 6278 (8 lines)
Atkinson J T & Sons Ltd slate & slab mers Park st W Hartlepool T A Sequoia T N 342 & Russell st Darlington T N 2117
Atkinson John & Co Ltd timber mers Shamrock rd New castle on Tyne T A Timber T N 1 37
Atkinson John & Son Ltd slate merchants, 21 Whitehall rd Leeds T A Slate T N 4777
Atkinson John & Sons (Sowerby Bridge) Ltd woollen mfrs Wilson mills & Well w Hall mills, Sowerby Bridge T A Atkinsons T N Sowerby Bridge 81291
Atkinson Joseph (Liverpool) Ltd motor wagon hire 49 to 57 Silvester st Scotland rd Liverpool T N North 546
Atkinson & Kirby Ltd timber mers Wigan rd Ormskirk (T A Timwood T N 83) & Jarrett st Burton Hill, Bristol T N 18874
Atkinson O & Sons marine engineers 14 Jessop st Hartlepool T N 4187
Atkinson Yorkshire Ltd ship fitters Aire st, on Clarence Land of Green Ginger Hull (T A Clarence T N Central 28321) 10 Pasture Cook (T A Clarence T N 8 & 9 Dry) & 409 Victoria st Grimsby (T A Clarence T N 3881) & Immingham Dock, Lincs T A Clarence T N Immingham 3
Atkinson, Rhodes & Co Ltd wholesale clothiers, 14 & 16 Park la & 4 & 6 Dundas la Leeds T N 2 5 25
Atkinson Tice & Son ship mers Railway station, North Hykeham Lincoln T N Chelsea 21
Atkinson W & H wool mers 49 West st Dorking T N 34
Atkinson W & Sons Ltd worsted yarn spinners, 88 Peel mills Blackburn T A Atkinson T N Blackburn 296
Atkinson W & Sons, coopers & cooperage stock mers 2A Gaol la Halifax
Atkinson W A & Co dyers, Cotton Parva South Wigston Leicester T N Wigston 8 8 29
Atkinson W H & U textile machinery mfrs Temple court works, Shipley, Yorks T N 892
Atkinson W H & U waste & spirit mers Horton st Halifax T N 3359
Atkinson W B & R Ltd wire rope frame mfrs Main st Bingley T N 58
Atkinson Wm & Son, potato mers 81 Quinton rd Prestwick Ayrshire T N 48
Atkinson Wm & Son Ltd worsted spinners Airedale mills, Thorn hill Bridge Brighouse, Yorks T A Worsted la T N 210
Atkinson, Young & Robson, naval architects 28 Brunswick st Liverpool & Akenside bldgs Newcastle on Tyne T A Irwell T N Central 21106
Atkinson & Co a count book mfrs 61 Church st Heywood, Lancs T N 3148
Atkinson & Co in dining mfrs 33 Marmion rd Southsea T N 3849
Atkinson & Co leather cutts High st St Neots T A Atkinson T N 12
Atkinson & Co yarn agts 3 Brown st Manchester T A Enalgu, T N Central 6014
Atkinson Lorries, diesel lorry & wagon hirers Kendal Street works Preston T A Wagons T N 1477
Atkinson's Rubber Co rubber goods mfrs 183, 185 & 187 Adderley st Birmingham T A Rubco, Birmingham, T N Victoria 1816
Atkinson Allen who confectioner, 11 Cross Church st Huddersfield
Atkinson Abel leather mfr 117 Northgate & Vicarage st Huddersfield
Atkinson B wool tops & noils, 10 Hall lane, Bradford T N 6910
Atkinson Clarence, fresh mfr 45 Humber st Hull T N Central 9784
Atkinson Edwd fruit mer Station rd Cornsil, co Durham T A Potato, T N 18
Atkinson F H fish merchant, Fish dock, Grimsby. T N 3270
Atkinson Frederick (Exors of), flax & hemp spinner & twine manufacturer, Glasshouses mill, Pateley Bridge, Harrogate, Yorks T A Atkinson, Pateley Bridge, T N Lofthouse Bridge 10
Atkinson George, fish mer Fish dock Great Grimsby T N 3090
Atkinson Geo Blind Makers mers 7 Brighton st Waterloo, Liverpool T N Waterloo 100
Atkinson H bldg material mer Fulmont hill, Colne T N 761
Atkinson Harry, brush mfr Fitch pl Frogshall la Warrington
Atkinson Harry, road & hand manufacturer, Salford, Rochdale rd Todmorden T N 81
Atkinson J A sand mer Vincent la Dorking T N 146
Atkinson J W clothers mfr Mount grange, Rawdon, Leeds T N 66
Atkinson J W upholsterers' warehousemen, Bank passage, 8 Bank st
Atkinson R carry powder mfr 13 Church st Windsor, T N 423

Atkinson Rowland, wine & spirit mer 34 & 35 Linkle st Kendal T N 301
Atkinson Thos agricultural engine fitmen Whitby la
Atkinson Tom, fish mer Fish dock Grimsby T N 41
Atkinson W A hosiery dyer, (Canal st) South Wigston T N 81166
Atkinson Wm T brick mfr office, Thornton st W Hartlepool (T N West Hartlepool 2448) & Whinsby Hill co Durham
Atkinson Brewery Ltd 111 Queen s rd Aston Birmingham (T N Bank 1242) & Masonic bldgs Little Park st Coventry T N 8231
Atkinson of Windermere Ltd chocolate mfrs Windermere T A Atkinson T N 50
Atlantic Engine Co (1920) Ltd marine motor engine Atlantic works, Wishaw, Scotland T A Atlantic T N 266
Atlantic Rubber & Painters Ltd boiler coverers, The Pool Avonmouth (T N 130) & 1 Queen sq Bristol T N 21268
Atlantic Soft & Automatic Tyre & Motor Spares Ltd motor tyre factors 14 Upper Frederick st Liverpool T N Royal 1891
Atlas Belland Co (Stephen Wilkes & Sons) Ltd hardened mfrs Bishops Stortford T A Atlas, T N 41281, 41 Stafford st Liverpool (T N North 41) & 74 Fenchurch st Newcastle on Tyne T N 27514
Atlas Chain Co Ltd cycle chain manufacturers Tilton st Birmingham T A Acmechly, Birmingham, T N Victoria 181
Atlas China Co Ltd china ware mfrs Park st London, works on Trent T N Hanley 43187
Atlas Fire Brick Co Ltd foundry blacking mfrs 149 St Vincent st (T N Central 8645) & crucible mfrs 4 Carnarvon Hall rd Bellfield Glasgow T N Shettleston 29
Atlas Diesel Co Ltd oil engine air compressor & pneumatic tool makers 80 Fleet st Manchester T N City 2840
Atlas Express Co Ltd forwarding agts Atlas bldgs 202 Albion st Glasgow (T A Atlasoffic T N Bell 1000) branches & agencies in the United Kingdom
Atlas Hosiery Manufacturing Co Ltd hosiery mfrs 17 & 19 Newarke st Leicester T A Atlas T N 2812
Atlas Ink Co printing ink mfrs Darby st Bloxwich Bloxwich T N Cities 40
Atlas Lubricating Co. Ltd. oil manufacturers, 60 Upper Warwick st Liverpool (T A Lubricants T N Royal 1867) & Queen square Middlesbrough T A Lub T N 2011
Atlas Mining Guide Co Ltd metal mining information & consulting & manufacturers 171 Gravelly Hill, Birmingham T A Annuals T N Erdington 1718
Atlas Oil Co Ltd oil importers Ayles Hollinshill T N 296
Atlas Preservative Co Ltd oil corrosive paint mfrs Brill house (T A Dryerhouse T N 1 & 2) & wood preservative mfrs 41 Dublin st Liverpool (T A Dryerhouse T N North 1946) 15 York st Glasgow (T A Dryerhouse T N Central 3 Fry & 33 Merchants exchange Cardiff T A Dryerhouse T N 117
Atlas Rosebud Bowl Wh Co Co stud mers 1 Wall st Vaughan st West Gorton Manchester T N East 0267
Atlas Saw Mills Ltd Tilton st Bootle Liverpool T N Bootle 1810
Atlas Steam Fishing Co Ltd An Island st 1 Fish dock, Gt Grimsby T A Lotton T N 3606
Atlas Steel Foundry & Engineering Co. Ltd. steel castings manufacturers Atlas steel works Armadale West Lothian (T A Atlas, Armadale West Lothian T N Bathgate 19) & 261 Lancaster bldg Manchester T N City 704
Atlas Steels Co Ltd steel tube mfrs Tullimaan la Cambridge (T A Atlas, T N 24) & Shotton steel works Greenfield Kent T A
Atlas tube & instrument manufacturers Atlas bldgs Mill st Dunstable T N 84
Atlas Waterproof Manufacturing Co waterproof clothing mfrs Brook st Tonge mill Manchester T N Blackburne 1 41
Atlas Works mechanical engineers 120a & 122a Nursery st Hockley, Birmingham T N Northern 0817
Atmo Rubber & Chemical Co rubber clothing mfrs 8 Dean brook st Edgware T N 0148
Attfield Nathaniel Ltd who tool makers Devon la Gillingham st Sheffield T N 41
Attlebborough & Anvil Knitted Fabric mfrs Parkfield la Leicester T N 27867
Attleborough J W & Co lace mfrs Beech st Nottingham T N 7369
Attenborough & Co Ltd lace manufacturers, Angle Scotland mills, Beeston, Nottingham T N 81644
Attenborough Reinforced Concrete Construction Ltd Newark st Hockley, Nottingham T N 4
Attercliffe T G & Co grindstone mfrs Barfield Barnsley
Attercliffe Engineers Forwarding agts 16 to 19 Victoria st Liverpool T N Central 2335
Attercliffe & Ellis spindlitty machines for always sing lamp mantles Arnage makers for wax blocks for a corn fields, Haverhill, Suffolk T A Attercliffe, Haverhill T N
Attfield A & H G steel mers 7 Greenmount st Shrewsbury T N 2897
Attlee Jos & Wm corn mers Harsington mill, Stalybridge Derbyshire T N 64
Attlee & Dudley, coal merchants Brinton, Melton Constable, Norfolk
Attree H G & Co electric light & power undertakings, 8 & 9 Southwick Bishops Stortford T N 170
Attrill Henry Ltd. mustards peppers & general agents also new fine tin stoves etc Park trade 280 Tokenhill st Birmingham T N Northern 1836
Attwater & Sons electrical accessories & appliances manufacturers, Hopwood Street mill, Preston T A Attwaters T N 814
Attwood F L Ltd metal manufacturers, Holt st Birmingham T N Aston 1 cross 0634
Attwood G T & Co jewellery mfrs Parkers la King st Birmingham T N 10
Attwood Geo & Sons, wagon, van & cart bldrs Mall st Hunslet Hengstead
Attwood Henry & Son, scale gear manufacturers 270 Cooke st Birmingham T N Calthorpe 2412
Attwood Mark & Co chain makers Fir tree chain works, Cradley Heath, Staffs T A Mark T N Cradley 1131
Attwood Wm blue mills (Cornell) Ltd rubber Bearsted, Maidstone
Attwood Jabez, heating apparatus & radiator manufacturer, boiler maker, tube & tool manufacturer, gauge maker, hardware merchant, iron & steel tank manufacturer, pump manufacturer, rotary wheel manufacturer, anvil & vice manufacturer, Foster st Smethwick T A Attwoods, T N 67079

Attwood Wkr Sqn pwr Wardsmoor Park mkt Blundellsll Sheffield T N Sheffield 20477

Attwood (Pudsey) Ltd motor cycle, radio & electric fitters Attwood Jno Bys & Co Northampton T N's 21624 Jolpt & Attwd

Atwell, Symons & Co fruit merc 12 Fulham st Plymouth T N 1740

Atwell & Jones 1 Ill Flower, grass, embroidery & silk manufac turers 1 Bond Mews Lndn Marylebone T N 2120

Atwell, Wilmott & Co Ltd stained glass decorating works, 482 Hockley st Old Lndn Hockley T N Central 1406

Atwill H & Son Ltd wire drawings 14 Bronsdon st Plymouth T N 2 81

Atwin J J ship & engr 136 Newgate 1 Bishop Auckland T A Atwin T N 110

Auchterlonie D & W golf goods manufacturers, 12Minor Bldg St Andrews T A Golf T N 23

Auchterpaik & Co mrs 11 Lord Lyon Liverpool T A Gorsch T N Central 1664

Auchterlonie Jas, golf goods manufr 2 Kilrex pl St Andrews T N 4

Auctus & Lemuel metal lining manufrs Key Hill drive, Birmingham T N Northam 1 16

Audell J A & Co mrs goods importers 47 Polybusion st Hulme

Audell & Co mrs dry timber merc 1 Leeds ave mills Finsbury Park Lndn Stroud Green T N Finsbury 401

Auldbrehm Brick & Tile Co Ltd brick mfrs Auldenhirn, Mauchline T N Newton 2174

Aulley Engineering Co Ltd iron cock mfrs Newport, Shropshire T A Aulley T N 6 & 128

Aulley Plumbing & Manufacturing Co Ltd cistern pumps, Higham Aulley Street mill, Blackburn T N 1491

Aumbry & Co fish merchants 37 St Vincent st Glasgow T A McAughley T N Central 1617

Auguscillus Alf white smith 18 Ber st Norwich T N 1867

Augustus Ltd footwear mfrs, Thorntree works, King Cross, Halifax T A Augustus Halifax T N 21417

Augusta Sampling Co sampling & glazing, Tudor works, Augusta st Birmingham T N Central 1961

Aukland Jno & Wm & Co Ltd, Backing Street T N 11

Auld Harold & Sons Ltd valve manufacturers, 21 Rowchester st Hallingdon, Glas T A Helmling T N Hallingdon 2nd & 257

Aulldell Manufg Ltd metalic manufacturers, 70 Cowan st Pollokshaws, Glasgow T N Pollok 2106

Aulsi & Tunnicliff Ltd oil pottery mfrs Sandbrooke, near Burton on Trent T N 108

Aulsi Jerdk 1 Brunswick 158, 160 & 187 Sidbrook rd Derby T N 873

Aulton H. W & Co leather goods manufacturers, Warwick works 4 Upper Tower rd Walsall T A Saddlery T N 2581

Aunty C Ltd cr boots mfr 281 Old st Glasgow T A Aunty T N Bridgeton 308

Aurora Manufg Co (Willow Mills) Ltd Edmund st Sheffield T A Willow T N Sheffield 21540

Austin Geo metal merc Brickhouse Tower Hight st Watford T A Metalbr T N 2800 & Edmund pl Hemel Hempstead

Aust Jno. beer bottles 12 W Lane row, Bristol T N 2842 9

Aust Alfred stone merc Valle Gastard, Chippenham, Wilts T N Corsham

Austen T G Ltd whp grocers, Meadow rd Tunbridge Wells T A 1181

Auster Ltd motor car body fittings manufacturers, Grove works, Bedford st Birmingham T A Auster T N Midland 2127

Austerberry Toilet Mfrs Ltd Brindleyford Bldgs Hallingdon st Manchester T N Main (Hallingdon) 1242

Austerfield & Sons mfrs cut hair Bldgs Thornbury rd Bradford T N 1 46

Austerlands Mill Ltd cotton doublers, Waterhead, Oldham T N Main (Oldham) 1304

Austin Alfd T Ltd iron fdrs The Cove, Helsby T N 742

Austin Andrew (Stockton) Ltd rope mfrs Redhills, Northumberland T A Redhills T N 193

Austin Chas & Sons Ltd mfrs of cotton waste dr Manchester mills, Ardwick, Manchester T A Austinal T N Ardwick 2347

Austin & Jackson Ltd oil mfrs Emmitts works, Ind Arnold st Sheffield T A Emmitts T N Sheffield 23551

Austin F & Sons, mag mfrs 11 Bond st Pembury T A Optastro T N 309

Austin & Co Ltd fdrs mark 71 Oldham st Wolverhampton

Austin Edwards Ltd photographic film manufacturers, Coventry rd Warwick T A Filmco T N Rea & 104

Austin G & Co whp grocers, Woodside Derby T A Austin T N 269

Austin H & Son, silver metal workers, 41 Station st Newhaven T N 2

Austin Gilbert Ltd mechanical engineers, Castle st Cathcart, Glasgow T A Westgen, Cathcart T N Merrick 1277

Austin H T Ltd paper mfrs Bilton & North mills, Bath Prince Hotmongate, Dublin T N Princes Rathmorgan 18

Austin James Ltd box makers, 41 & 42 Great Queen st & 21 & 22 Whitfield St Lndn T A Chellfoard T N Royal 3454

Austin James & Sons Ltd necklace mfrs Waterloo st Lower Cryntgwyll, Mawr Ln T A Amerstell, T N Queensbury 1191 19

Austin Jas & Sons (Birmingham) Ltd iron & metal stockholders, Birmingham & steel works Dudley T A Austins T N 334

Austin Jno, & Son, furniture mfrs Albert st, Winchmanlin, Wellington, Salop T N Wellington 10

Austin J J Ltd (Ilford) Ltd mfrs Greenlea Ilford T A Austin T N Ilford Kings 2214

Austin & N Ashby, steel merc 20 to 26 Mitchell st 109 Hatfield st T A Austin T N Central 6461 (3 lines) & Cathcart mill works, Glasgow T N Langside 1141

Austin, Middlewood & Co. Ltd steel mfrs Albion works, Bagshaw st Sheffield T A Falcon T N Sheffield 21411

Austin, Hayward & Co export merc 35 Newhall st Birm T A Aztec T N Central 6468

Austin R. F & Son Ltd ship builders, Wear dockyard, Sunderland T A Austin T N 2291 & ship repr 84 Monk Stmrs sq Cardiff T A Jedford T N 6657

Austin & Schofield, screw bar manufrs. 37 & 39 Guildford st Leeds. T N 836

Austin & Schofield, wire millners, 31 Mitchell st Glasgow T N Central 5841

Austin Thos H & Son, shipping agts 42 Neath st Hull T N

Austin & Wale Ltd whp grocers, Clapham rd Lowestoft T A Expectant T N 459

Austin & Co coal merc Road office, 60a, St Andrews st (T N 3104) & wharves, L & N E Railway, Station rd Cambridge T N Quebec, Cambridge

Austin & Co fdr mrs Thos st Newcastle-on-Tyne T A Perfect T N 14351

Austin & Co Ltd textile merchants, Buxton rd Stockport T N 2835

Austin & Co (Halifax) Ltd Bridge machinists, Wellshaw st Old Lndn T N Main (Oldham) 41 42

Austin Motor Co Ltd Longbridge works (T A Austinlis, North Mid T N Drayton 2101) & Wellington ho Bennetts hill, Birmingham T N Central 4100

Austin Supplies Ltd fan ruff makers Leicester rd Market Bos Leicester T N 215

Austin A E 1 Little Bender, Bakewell rd King's Norton, Birmingham T N King's Norton 1038

Austin Allan, milk & dairy mn 9 Worsley st Nechells, Birmingham T N Paul 0468

Austin Jno machinery mfr. Walker Green mill Meanlugby st Leeds, T N

Austin Jno Ltd stone merc 34 Little Park st Coventry T N 311

Austin Lodge, book manufacturer, Redhill rd Wollaston, Wellington T N 8

Austin & Co silvering, cutlery, 29 St Thomas st Ryde, Isle of Wight

Austin Walter, brush manufacturer 71 Rochdale st Manchester

Austin (Fine Fleece) Ltd timber merc Abbey st Barking, Essex T N Brunswick 2101

Australian Uniform Ltd corporation 10 Dale st Liverpool T A Uniformer T N Bank 2800

Australian Products (or gen) merc 24 Hackins hey, Liverpool T A Australian T N Bank 684

Austrin Wells O & Son, rowing boat bldrs The Quay, Gorleston, Gt Yarmouth

Auto Cellulose Ltd motor body fittings Spon st Smethwick, Staffs T N Smethwick 1 1 3

Auto Machinery Co. Ltd,

Aldermoor works, Stoke Coventry

Manufacturers of steel brass & bronze balls, ball bearings, roller bearings & bright balls, nuts, steel washers &c

Western Union & A B C (5th ed) Codes

T A Auto, Coventry; T N 6187 & 1188

Auto Metal Works motor wheel metal workers, 96 Market st Birmingham T N 1415

Auto Steel Metal Co sheet metal workers, 144, Gent st Leamington T N 187

Auto Steel Plus Metal Co Ltd gas meter mfrs Hutchinson st Nottingham T N 9648

Autocarbon Ltd tanners, dealers & railway belt manufrs Latest st Birkenhead T A Autocarbon T N 1454

Auto Welding, Repair & Air Brush Co motor cycle welders, Jamaica Bank st Birkenhead T N 3804

Autolinen Ltd cycle tube manufrs 10 Demetrius st Cardiff T A Linolia T N 432

Autocars (Leeds) Ltd 55, North st Leeds T A Invoice, T N 24175

Automatic Building Co mfrs of repaired stalls, Lorton st Bullitt st Nottingham T A Autolorne T N 2887

Automatic Electric Co Ltd telephone mfrs Dead hill st, Strowger works Liverpool (T A Strowger T N 3041 Seven Hills), Victor works, Birmingham, Liverpool 9 Lyons st Birmingham (T N Central 2967) 11 St Andrews cross, Queen st Cardiff (T N 1056) 25 St James sq Edinburgh (T N 27599), 86 West Hartge st Glasgow (T N Central 1819) 9 East jnr Leeds (T N 2511) 7 Sunlight ho Quay st Manchester (T A Autjon, T N Blackfriars 7761), Trinkhill chambers Albert st Mid Birmingham (T N 2833) 11 Dock Dublin sq Newcastle on Tyne (T N Central 7241), 72 Shambles st Sheffield (T N Sheffield 21251) & 11 Bolton st Swansea T A Insulinlet T N 3094

Automatic Hinges Ltd sculptors, manufacturers, Victoria rd Sherwood, Nottingham & 22 St Mary's gate, Nottingham T A Automatic T N 84874

Automatic Fuel Supply Co oil fuel burner mfrs Hydra works, Greenham st Stamp T N 101

Automatic Knitting Machine Co hosiery mfrs. 47 Blackett st Newcastle on Tyne T N 27122

Automatic Machine Co Ltd automatic machine mfrs Hong Kong works, Wandsley, Midlands T A Vetco, T N 741

Automatic Passenger Lift driving belt Bolmer mfrs Unit wh Blackheath Birmingham T A Auto Passenger, Blackheath T N Blackheath 1011

Automatic Scale Co Ltd Broadheath, Altrincham (T A Autoweight & Automatic Altrincham T N Sale 2201) 64 & 80 Cannon st Manchester (T A Automatic T N Blackfriars 4844), 91 Cornhill st Glasgow (T A Dosaline 1933), 61 Byrom st Liverpool (T N Central 2630) 105 Queen st Sheffield (T N Sheffield 27061) 4 Chapel hill, Hove, Plymouth (T N Plymouth 1741) 4 Tower Buildings Bristol (T N 22545) Bristol Chamb Lndn Hull (T N Central 3740), 35 to 40 Hardy st Mrs street, Price st Newcastle on Tyne (T N 27418), 9 Pembroke st west, Birmingham (T N Midland 0296), 4 Hamilton st Leeds (T N 22424) 80 Talbot st Middlesbrough (T N 24711), 34 Grosvenor st Aberdeen (T N 1018), 110 Colmonton pk Edinburgh (T N 7848) 111 St George's rd Bolton (T N 2738) 166 Pembroke ter Cardiff (T N 194) 48 Watson st Dundee (T N 2496), 41 Market st Hanley (T N 2585), 47 & 49 Bennetts rd Middlesbrough (T N 2642) 4 Bloomsbury Wigan (T N 2491) Ln, Telford st Nottingham (T N 41601); 30 Parris Tower Grove (T N 4761), 10 Mill st, Warrington (T N 1064) & 1 Abbey st Leigh, Lancs T N 810

Automatic Sampler Co supplies 137 West George st Glasgow. T A Avellanant, T N Central 8561

Automatic Sprinkler Co Ltd fire extinguishing appliances, escape staircases & sprinkler manufacturers, Globe Iron works, Radcliffe, Manchester T A Pumps, Radcliffe T N Radcliffe 2261

Automatic Standard Screw Co. (Halifax) Ltd screw mfrs. Charles st Halifax T A Standard, T N 2020

Automatic Ltd automatic tickets machine mfrs, 61 Renfield st, Glasgow T A Douglas 1941

Automobile Accessories (Bristol) Ltd wireless supplies fdrs Offices for the Industry, Bristol T N Bristol 26001

Automotive Engineering Co Ltd motor car components mfrs. The Grove Tottenham T A Motif, T N Tottenham 2104

Autopart Engineering Co gear mfrs Hatton rd Bexley. T N 1220

Autocut Lap Co. Ltd engrs 19 & 20 Charlotte st Birmingham T N Central 1904

Autovac Manfg Co Ltd motor car fittings & accessories manufrs Heaton Norris, Stockport T A Autovacing, Stockport T N 4248

Autoway Co supplying machine mfrs 17 Wellington st Glasgow T A Autoways, T N Central 80

Autocutlo Ltd mfrs of lubricants 112 Deansgate, Manchester T A Autocut T N Manchester 7065

Autton & Moore Ltd shop fitters, Standard works, Locking st Weston super Mare T N 331

Auty Bruce (General Dealers) Ltd. warehousemen, Robinson st Dewsbury

Auty Joseph & Co, (1929) Ltd woollen mfrs Oak mills, Dalby. T A Oak, T N 242

Auty & Newman Ltd, tobacco merc, 27 King st South Shields

Aurlens Ltd toilet preparation makers Medina ho Station rd Bridlington, Yorks T N 2313

Avalon Boat Manufacturers Ltd Crescent st Littlewood st, Bakewell, Kettering T A Avalon, Bakewell Northants, T N 14

Avalon Bink, Tile & Joinery Works, roofing tile mfrs. Wells rd Glastonbury Somerset T N 39

Avalon Leather Board Co 7 Ed Street, Somerstown, T A Avalon T N 8

Avens Oakes Ltd flour millers, Penydarren st Cardiff T A Avens T N 2104

Avent G B & Son, shipping agents, 26 Strand, Dawlish T N 2

Aveling & Porter Ltd road making machinery manufrs, Rochester, Kent T A Aveling, Rochester T N Hornsd 2040

Avens W & Co Ltd provsn merc Stanhope rd Lansdown, Portsmouth T N Portsmouth 2020 & 2020

Avenue Paint Works Co Ltd, paint manufacturers, Swinstock st Sunderland T A 3988

Averbach M & Sons, overall mfrs 118 to 126 Commercial rd Newport, Mon T A Averbach T N 1868

Averill J & H A Ltd rail water mfrs 19 Market st Hanford, T N 16

Averills C & Son, hardware merc, 46 High st Evesham, Worcestershire T N 158

Averill Charles H leather boot lace manufacturer, Vincent parade, Bolsall heath, Birmingham T A Leatlace, T N Calthorpe 0874

Avery Jno, boat bldrs, Tovil bridge & Hoathonna, Underdiffin, Maidstone

Avery M & Sons, window blind mfrs 90, 91 & 92 Woodbridge rd Guildford T N 182

Avery R H & Sons Ltd button mfrs 74 High st Manchester, T N Central 8787

Avery, Stephen & Co crossbowmen, Cromwell st Worcester T N 748

Avery W & J Ltd scale mfrs; offices & works, Soho foundry, Smethwick, Staffs T A Avery, T N 1112

Avery Wm & Son, needle mfrs Redditch T N 280

Avery Wm & Sons Ltd timber merc Wheatley station, Wheatley, Oxford T N 17

Avery & Co, electric welders Canning st Birkenhead T N 2130

Avery & Co wine & spirit merc 7 Park st & 2 Frog ln Bristol. T A 21015

Avery & Vermiculite Ltd insulation mfrs. Oswald rd st Albans T N 1316

Aveyard Brothers Ltd. leather dressers & manufacturers, black & colored sheep & persian in grain & suede finishes, boot linings, roller finish, looking calf & leather throughout lining finishings for every purpose Victoria works, Newton, Hyde. T A Aveyard, Newton, Hyde, T N Hyde 351

Avis Steel & Tool Co precision tool knives 135 to 141 Trafalgar st Sheffield T N Sheffield 24600

Avis & Co Ltd mechanical engineers, College ln Bury st Edmunds T N 312

Avis Metal Window Works, casement mfrs Perrers st Hounslow. T N 0848

Avis W cardboard box mfr, Connaught works, Grafton rd, New Malden, Surrey T N Malden 0484

Avis Jno cardboard box mfr Grafton works, Grafton rd, New Malden, Surrey T N Malden 0116

Avis Jno W & Co Ltd. eating potatoes Market st Doncaster. T N 1181

Avison, Hare & Co Ltd woollen merc 41 Greenwell Leeds T A Tartigo, T N 22487

Avon Bearings, Ltd white metal bearings, John Williams st Blackburn, Yorks T A Nealon; T N 273

Avon Cycle, shipping agt 28 Market st Kingswinford T N 1117

Avon Alfd (Bristol) Ltd cardboard box mfrs 101 & 103 Railway ln Bristol T N 229

Avon Agricultural Co Ltd wholesale corn merchants, Birmingham st Stratford on Avon T N 330

Avon Coal Storage & Ice Co (Branch of Bristol Industries Ltd.), Queen st Castle st & Fisher st St Philips, Bristol T A Iceberg, T N 20301

Avon Engineering Co. mechanical engrs. Berkeley st east, Hay Mills, Birmingham T N Yardsers 1656

Avon India Rubber Co Ltd, works, Melksham, Wilts (T A Rubber, T N 1302), Brunsdon, 41 & 43 Lever st, Birmingham (T A Avonmac; T N Central 6164), 120 Howard st Glasgow (T A Avonmac T N Central 4701), 149 Mount Pleasant, Liverpool (T A Avonmac; T N Royal 81), 4 Whitworth st west, Manchester (T A Avonmac, T N Central 3654), Narrow plain, 64 Phillips, Bristol (T A Avonmac; T N 6030) 121 Oxford st, Newcastle-on-Tyne (T A Avonmac, T N 30814) & 41 Castle gate, Nottingham, T N 41488

Avon Manufacturing (Woodwork) Co furniture mfrs. Lodbroke rd Weston, Bath. T N Bath 7209

Avon (The) Manure Co Ltd, chemical manure manufacturers, 88, Phillips, Bristol. T A Tow; T N 27061

Avon Mill (1919) Ltd cotton spinners, Bridge Green mill, Hollinwood (T N Main (Oldham) 3434) & Middleton rd Oldham T N Main (Oldham) 3637

Avon Radio Manufacturing Co wireless component parts & access series mfrs Long Ashton Bristol T N Long Ashton 41

Avon Silk Mills Co Ltd silk mfrs Malmesbury, Wilts T A Avon T N 7

Avondale Jam Co Ltd Woodland way, Kingswood, Bristol T N Kingswood 73891

Avondale Leather Co Ltd leather dressers Avondale tanning works, Chippenham T N 88

Avondale Manufacturing Co motor car accessories mfrs Avondale works, Chippenham T N 88

Avondale Tin Plate Co Ltd Pontnewydd, Newport, Mon T A Avondale T N Cwmbran 7401

Avonel & Sons Ltd brush mfrs Cloth Court factory, Trowbridge T N 78

Avonside Engine Co Ltd locomotive engine builders, Shipyards, Bristol T A Loco, Bristol T N Shipyards 31

Avoine A Ltd limitation, medical mfrs 214, Oxford st Salford Manchester T A Avoine Manchester T N Blackfriars 0481

Avolas Arth paper bag mfr 27 Sheaf st & 11 & 13 Bower st Sheffield T N Sheffield 23540

Avonside R H & F H hardware mers 42 Broad st Reading T N 770

Avons Motor Carriage Co Ltd motor car hood accessories, fittings & interior installations, leathers, flush manufacturers, Avon st Coventry T N 3148

Axe R J & Co Ltd book & shoe frms 47 Bridge st, Derby T A Axe, T N 591

Axe & Wright Ltd cutlery mfrs Universe works, Mary st Sheffield T N Sheffield 22852

Axelrod Jacob, who furnishes, 2 Church st Liverpool T N Royal 541

Axminster Concrete Co concrete partition slabs, slating yard Axminster, Devon T N 47

Axminster Garage Co Lymington Axminster Devon T N 23

Axon George F & Co timber importers, 4 Brown st Manchester T A Mitsingaum T N Central 0810

Axon W H & Son Ltd metals importers & mers 24 Regent st Oldham T N 2791

Aylett Alfd heating engnr 15 & 17 Woodstock rd Oxford T N 3572

Axton A G & Sons, fruit mers 32 Tim mill ln Southampton T A Tim, T N 3300

Axton W J & Co seed growers 16, 18 & 19 Orchard ln, 24, 26 & 27 King st & Lime st Southampton T N 2739

Ay Dinas Silica Brick & Lime Co Ltd 142 Queen st Glasgow T N Central 0947

Ayala & Co (of Ay), champagne shippers, 89 Constitution st Leith Edinburgh T A Mackinlay

Ayclifte Lime & Limestone Co Ltd lime burners, Quarries, Middlebrough (T A Lime P N 3011), quarries, Ayclifte, Darlington

Ayton Jas coffee mer 12 Hendyla ln st ne, Percy st Newcastle on Tyne T N 3473

Aveson Upholstering Co 1 Tudor st Liverpool T N North 1343

Ayres H & Sons, copper mnfrs 81 King st Manchester T N 3878

Ayres R & Co Ltd ironfounders, Pottery ln Newcastle on-Tyne T N Central 3291

Ayres Ltd (Alfred) fish curers 7 Herring market & Wharfside rd Lowestoft T A Chun T N 300

Ayers & Co paper mers Pinder st Carlisle T N 387

Ayers Chas Hy basket mfr Battery Green rd Lowestoft

Ayres Frank wool mer 199, 199a & 199b, Swan st ne, Bradford T A Ayresfrank T N 897

Ayrkrop T A & Co Ltd wool merchants, 1 Manor row, Bradford T A Wakefull, T N 2361 & 1362

Ayrkrop & Grange Ltd (formerly of Bradford Dyers' Association Ltd), Oakwood dye works City rd & 89 Well st Bradford (T A Dyehouse, T N 17) & Crawford st Manchester T N City 8640

Ayrkrop Robert M & Co Ltd yarn spinners, Upper Carr mills, Little Town, Liversedge, Yorks T A Ayrkrop, Liversedge T N Cleckheaton 30

Ayrkrop A Sons pyjama mfrs 1a Jamworth st & Whitley st Rochdale rd Manchester T N Collyhurst 3838

Ayrton J & Young, mechanical engrs Woodlake st Birmingham T N 4469

Ayton Ltd textile mfrs Leggatt works, Watford T A Spent mills, T N 3101

Aylesbury Brewery Co Ltd Walton brewery, Aylesbury, stores 36 Market sq Aylesbury (T A Brewery T N 18) & Market sq Buckingham (T N 7) & Unicorn brewery, Newport Pagnell T N 42

Aylesbury & District Chamber of Commerce (Harold Wauchop A D A A sec), 8 Church st Aylesbury

Aylesbury Joinery Works, joinery manufacturers, Mill st Aylesbury, Bucks T N 72

Aylesbury Sand Co stones, Aylesbury, Bucks

Aylesford Potters Co Ltd brick manufacturers, fireproof flooring & partitions slab makers (hollow block), Aylesford, Maidstone T N Aylesford 2108

Aylestone Shipping & Ltd 32 Quay st Newcastle-on-Tyne T N 30041

Aylestone Shoe Co Ltd shoe mfrs 73 Bottingham st Leicester T N 19469

Aylett G H & Co Ltd corsetmakers Pepper st Nottingham T A Gayfit T N 3014

Aylett & Fyson Ltd hat mfrs 14 Mount st Leicester T N 1053

Aylett F & J, hat mfrs Midland st Leicester T N 872

Aylett Walter Ltd hat mfrs 4 Duke st Leicester T N 1449

Aylward & Son Ltd wine & spirit mers 12 Jewry st Winchester (T N 291, 20 High st southampton (T A Aylward, T N 3066) & Alton, Hants T N 300

Aylward T A & Sons, flour millers Lockeley mills, Romsey, Hants T N 40

Aylesbury Engineering Co press tool mkrs Summers row, Walworth Southampton T N 22809

Aynge Geo & Co. carpet frms, Corporation bldgs Stockbridge, Skipton, Leeds T A Carpetings, Skipton T N Skipton 153

Aynsley H & Co Ltd earthenware dealers wire Government Leagues, Stoke-on-Trent T A Commerce, Longton T N Longton 3433

Aynsley Jn. & Sons, china mfrs Sutherland rd Longton, Stoke-on Trent T A Jason, Longton T N Longton 3733

Aynsley W & Sons Ltd. heating apparatus mfrs. Helmet st Newcastle on Tyne T A Heater T N 25 168

Ayrshire (Longton) Ltd art pottery mfrs Royal Art pottery, Water loo st Longton, Stoke-on Trent T A Vases, Longton, T N Longton 3803

Ayr Hosiery Factory Ltd hosiery mfrs 27 Content st Ayr T N 8014

Ayre Bros saddle food mfrs 98 Hawel rd st Hull TN (Central 3197)

Ayre Alex woollen mer 1 Newgate st Newcastle on Tyne

Ayre Fredk Wm chain mfr 27 Bakker st High Wycombe T N 30

Ayres & Co Ltd coal mers 11 to 47 Pilar st Reading (T A Ayres T N 414 & 231) Caversham (T N 605), Station hill, Pangbourne (T N 9) & Woolhampton T N 8

Ayres G M & Co (P H Ayres Ltd), sports requisites mkrs Symmers rd Nuneaton T N 180

Ayresquay Bottle Co bottle mfrs Ayresquay, Nottingham T A Nuggets T N 108

Ayres Alfr motor car body bldr Ashett, Princes Risboro', Bucks

Ayres Charles, chain mkrs, 161 Gilbert st Bridgeton, Glasgow T N Bridgeton 3966

Ayrshire Bonnetts Co Ltd clay mers 1 Spittal hill Stafford

Ayrshire Dockyard Co Ltd shipbldrs Ibrox st Irvine, Ayrshire T A Shipbuilder T N 171

Ayrshire Hide, skin Ind & Wool Co 16 Smith st Ayr T N 3491

Ayrshire Hosiery Manufacturing Co Ltd (Hunt, hosiery manufrs Glasgow, Airdrie) T A Airdrie T N 84

Ayrshire Irish Protection Co Ltd 9 Duke st Kilmarnock T N 80

Ayrton Henry & Co Ltd wool merchants, Wentbrook mills, Sheffield Bradford T A Ayrton T N 8081

Ayrton & Hunter Ltd, provision merchants, Vinat st Blackburn T A Angler, T N 4056 & 4056

Ayton, Saunders & Co Ltd manufacturing chemists, wholesale & export druggists & druggists sundrymen Makers of medicinal capsules & compressed tablets Manufacturers of sanitary glass ware 41 Hanover st & 39 to 41 Duke st Liverpool T A Sundries T N Royal 1941

Ayrton William & Co Ltd textile machinery mkrs Gorebrook Iron works, Pink Bank ln Longsight, Manchester T A Spooler, Manchester, T N Central 1018

Ayrton & Co Ltd, chemical mfrs Dalton ln Holbrook T A Colloids, T N 2491

Ayrton Graham Ltd shop fitters, 31 Bunson st Liverpool T N Royal 1818

Aysgarth Electric Lighting Co electric light & power undertaking, Aysgarth, Yorks

Ayshford Edward, coach builder, Brewhouse, Exeter

Ayton Asphalte Co Ltd asphalte mfrs Brewick works Wymondham Norfolk T A Ayton T N Wymondham 3

Ayton & Co steel stone merchants & farm implement manufacturers, Brewick works, Wymondham, Norfolk T A Ayton T N Wymondham 3

Azamerican & Co shippers, 83 Princess st Manchester T A Azamerican, T N Central 1809

Azell Brothers shipping merchants, 120 Portland st Manchester T N City 1657

Babcock Wilcox & cotton goods mer 46 Fountain st Manchester T A Babcock T N City 4319

Babbitt H wholesale John st Bristol T N 24128

Babbage L & Son wet mers 1 Cut st Helmleigh Devon T N 72

Babbington Chas Ed Middle pavement & Chatsfield rd Nottingham (T N Bulwell 72421) & 18 & 19 Pelham st, Tibshelf, Alfreton T N 9

Babcock R T & Co cotton brokers 1 Oldhall st Liverpool T A Babcock, T N Central 370

Babcock & Wilcox Ltd boiler mfrs 145 St Vincent st Glasgow (T A Babcock T N Central 9641), 102 St Mary st Cardiff (T A Babcock, T N 1114) Oldbury road bridge Newcastle on Tyne (T A Babcock, T N 30786), Whitworth st Victoria st Birmingham (T A Babcock, T N Midland 5808), Bank chambers Furgate st Sheffield (T A Babcock, T N Sheffield 24618) Sutlight bldg Princes st Manchester (T A Babcock, T N Blackfriars 2361), Wakefield south, Leeds (T A Babcock, T N 3013) & 1 Exchange Middlesbrough (T N 1190) works, Renfrew and Glasgow (T A Babcock, T N Central 9301) & city mkts Dumbarton works Dumbarton T A Babcock T N 70

Babcock & Bros, scamp metal mers 47 Chapel st Derby T N 1847

Baber B H & Co wine & spirit mers 37 The Mall, Clifton, Bristol T N 4468

Bailington S & Co brass founders 1 King Edward rd Birmingham T N Midland 4617

Babtowlds & Co wire waterproof clothing mfrs Mount st Cheetham Hill Manchester T N Blackfriars 1436

Baby Carriage Manufacturing Co 40 Stamford New st Birmingham (T N 21661 & 7 Ld Hall st ln, Warrington T N 1347

Baby Carriages Ltd 187 Duke st Liverpool T N Royal 786

Bacas & Co shipping merchants, 31 Chorlton st, Manchester T A Bacas, T N Central 342

Bacchus Hy. Ltd. wire ironmgrs High st Bedford T A Bacchus, T N 1211

Bacchus & Whitehouse Ltd wing, silversmiths, 36 Regent pl Birmingham T A Bacchus T N Central 8668

Bacchus Wine Co wine & spirit merchants, 8 London st Bath T A Bacchus, T N 4173

Bach B & son spun, fork & shovel mfrs 1 Intchill forge, near Bridgnorth T N Bridgnorth 85

Bacon Bros Ltd chemists Wolverhampton

Bacon Wm wagon, van & cart bldr 15 New rd Bakewgate, Birmingham

Bacher Abraham, warehousemen, 17a, Turner st Manchester T N City 1060

Bachfeld & Co embroidery manufacturers, 13 Lever st Manchester T A Bachfeld, T N City 8806

Back C & H furniture mfrs 67 Gresham st Oldham rd Manchester T N Collyhurst 1443

Back & Cotton, who manufacture mfrs 14 Grosvenor bldgs Frederick st Cardiff (T N 8883), High Bridge ln High bridge New castle on Tyne (T N 30786) & Conway chemical Corporation st, Birmingham T N Central 0829

Backhouse & Company Ltd. coated paper makers, Sutton mill, Macclesfield. T A Backhouse, T N 3156

Backhouse Museum (York) Ltd, wood carvers Tim Nurseries, Holgate (T N 76267) & Hilton st York T A Backhouse T N 3706

Backhouse Chas & wholesale confectioner, 173 Bright st Bordesley Birmingham

Backhouse Ltd chocolate manufrs (Rowntree) York T A 28

Back Bros wine & spirits mers 7 & 8 Hawkhurst Norwich (T N 2001) 28 Market pl Great Yarmouth & Beccles st Lowestoft Suffolk T N 106

Backwell Arth iron gate & railing mfr Seldon rd Birmingham Bilston

Bacon A L & Co clothing mfrs 47 Cornhill st Glasgow T N Central 1427

Bacon & Hill, jewellery mfrs 100 Warwick st Birmingham (T N Central 2008

Bacon Bros Sculptors, Chasers, Gilders & Bronzers Grimsby T N 46

Bacon Bros tobacco mfrs 18 Market hill, Cambridge T N 485

Bacon & Co Ltd who manufacture 11 & 12 High st Poole (T N 4) & stations at Portsmouth (T N 12) & 106 Old Christchurch rd Bournemouth T N 11

Bacon & & Co Ltd steam trawler owners, 1 Bridge st Grimsby T A Arctic, Grim T N 24

Bacon Edwd & Sons, builders mfrs River st Bertram ln Birmingham T A Bilford T N Kingsbury 18

Bacon & & Ltd, tanners, Oakeley st Bedford T N 126

Bacon & Co Ltd brush manufacturers 10 & 11 Felton st Leeds T N 580

Bacon H W & Son, rubber mers 1 Falcon st Cambridge T N 100

Bacon J & H fish merchants Aberdeen Ltd Co at Leith by (T A Bacon, T N 2481) & Cleveland Grimsby T A Sole T N 2203

Bacon Arth fish hour Salisbury Grimsby Northern st Hull

Bacon Chas W wool brokers mfr 87 Holly st Sheffield T N Sheffield 21473

Bacon H A leather dress & dyeing Bottle, Stoke T N 17

Bacon Jas who finishes Avenue Leicester T N 170

Bacon Corporation Ltd textile Ind 26 & 28 St James st Bacup T N 261

Bacup Shoe Co Ltd who & shipper manufacturers Stanhurst ln Mill, Newchurch st Stacksteads Bacup T A Bacup, Bacup T N Bacup 93

Bacon Bros & Fulton Ltd Cutlers Ltd cutlery makers, East Bolton cutlery, Field Room, West Lothian

Bacon & Gibbon, cabinet makers Ashley st Birmingham T N Midland 2661

Badcock & Blyth Ltd clothing dress mfrs Mansfield rd Aston, Birmingham T A Sanctum T N Northern 1162

Badcock & Barrett Ltd seed mers Woodford T London Seed st T N Woodford 1

Baddeley J & Co corn merchants, 13 Tower st Liverpool T A Baddeley T N Bank 11

Baddley & Co outfit furnishers Jubilee Preston T N 4100

Badeley & Co lace mers 48 Friedrich Manchester T N Black friars 7891

Badeley Arth produce mer 7 Mansfield st Leeds T N 24779

Bailey Bros pipe mers 102 Lion Coventry T N 2187

Bailey J & & Co who manufactures Ltd Bedford st Nottingham T N 7039

Baddeley Collieries, Ltd Battelley, Atherstone J N Atherstone

Bailey John, Coolcoat & Co Ltd brass foundrys, Cheetham works, Great Hampton st Wolverhampton T A Hinderland T N 4011

Bailey & engineer, Cupola engineering works, Mashie st Hulgrave T N 5

Bailey Thos Wm leather frmr Bank frm rd Stourbridge, Worcester T N 5

Bailleux frms permanbulator mfrs Mount ridge rd Halesowen, B Ham T N 1079

Bainbridge Ltd cycle mfrs 109 to 111 Northwood st 84 Lamb Dir Birmingham T A Herbert Birmingham T N Central 5407

Bairdsh Brothers Ltd cotton yarn manufrs 1a Blackfriars st Salford, Manchester T A Airdsh Manchester T N Black friars 2842

Baird Bros Ironworks (Hawick) Hawick nr Coldstream Berwick

Baird J & Son Ltd coal mers 1 Gt Northern st Nottingham T A Sun, T N 41718

Baggaley Crosland & Co mark work mfrs Premier works, Pepham st off Canal st Nottingham T A Sun, T N 41718

Baggaley Jas sheet metal worker, 46 Gresham st Derby T N 184

Baggaley W R lace mfr 84 High pavement, Nottingham T A Baggaley, T N 41718

Baggott Jas & Sons Ltd brick mfrs Sedgley st west Bilston T N 77

Bagnall & Co sieve cloth manufacturers, 43 Bath st Birmingham T N Central 8894

Bagnall & Motor Fittings, motor car accessories mfrs Stevenson ln Wolverhampton T N 30110

Baggs Brothers Ltd mineral water mers Tuscarora, Leicester st Southsea T N 4777

Baggs Geo Lambert mfr 47 Commercial st Westminster

Bagnall J Ltd ry manufacturers Burgoyne st Burgoyne st, Derby

Bagnall Bros Ltd tin Ind Bertram Ferry, Glasgow T A Bros, Bertram Ferry T N 84

Bagnall Engineering Co (1919) Ltd iron foundrys Hilton Ferry Hilton T A Castlings, T N 74

Bagnall & Parkes Ltd heating apparatus manufacturers, 121 & 123 Suffolk st Birmingham T A Cubicle T N Midland 0487

Bagley & & Co rack engine Sutherland st Derby T N Burgundrd, T N 1387

Bagly & Co who & manufacture clothiers, 7 & 8 Station st Cardiff T N 4181

Bagley & Co Ltd hosiery mfrs Knottingley, Yorks T A Bagley T N

Bagley Edwin Chas mfrg jeweller, 1 Augusta st Birmingham

Bagly Thos H, tape manufr, Church st Tower West T N 401

Bagly J & Sons mfrs, 19 High pavement, Nottingham T N 40985

Bagley Leslie D who conductor 41 Bagnall st Walsall T N 1

Bagley J shipbuilder 10 Marion st Middlesbrough T A Maritime, T N 2138

Bagley Mark & Display Equipments, wax figure makers 4 Sheffield st Birmingham T N Central 8

Bagnall D & Son, corn mers Bridgnorth & 17c Westgate st Wednesbury

Bagnall Jn & Sons Ltd iron & steel hoop mfrs Lea Brook Iron works, nr. Wednesbury, Staffs T A Bagnall, Wednesbury T N 0816